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L E T T E R S

TO THE

B O A R D,

SUBMITTING BY THEIR REQUISITION,

A

R E V E N U E P L A N

F O R P E R P E T U I T Y.

BY THOMAS LAW, Esq.

COLLECTOR OF BAHAR.

2^d Edition

Quid est pro Deum atque hominum fidem! in quo ego reipublicæ plus hoc tempore prodesse possim? quid est quod aut populo Anglicano gratius esse debeat? aut Sociis exterisque nationibus optatius esse possit aut salutis fortunisque omnium magis accommodatum sit? fateor me salutis omnium Causâ ad eam partem accessisse reipublicæ sublevandæ quæ maxime laboraret.

C A L C U T T A:

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M.DCC.LXXXIX.

L E T T E R S

B O A R D

SUBMITTED BY THEIR REGISTRATION

R E V E N U E



THE SECRETARY OF THE BOARD

THE SECRETARY OF THE BOARD

To JOHN SHORE, Esq.
PRESIDENT and MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

BY the enclosed Copy of my addressees to the President No. 1 and 2 *, it appears that the Patna Council first gave an established value to the Zemindarry Tenure in Bahar, which being previous thereto indefinite under a despotic Government, We have in vain labored and argued to ascertain.

It now behoves me to submit my sentiments upon the best mode of raising a Land Revenue.

With the experience of other nations and the remarks of former legislators, the present Government are free to select the simplest and securest system.

In Great Britain the Land-Tax was a voluntary assessment, and many subsequent plans have been in vain suggested to equalise it, Montesquieu and the wisest politicians have evinced that whilst Government varies its demand in proportion to the improvement or decay of different districts, "Industry is damped, and Land Loses its value."

Upon the present farming system Government's Land-Tax is exposed to fluctuation and diminution, as it entirely relies upon the management of the Collectors and Farmers, and the knowledge of human nature, will dictate the propable chances in favor or against Government.

* Appendix A. B.

1st. If abilities and integrity are accompanied with indolence; the country suffers and the Revenue falls.

2^d. If integrity is accompanied with inability, ditto.

3^d. If abilities are ill-directed, ditto.

4th. If abilities, integrity, and activity unite, success must be the consequence.

This calculation which experience extorts from me, will not I trust, risk an ungenerous imputation since the history of every nation will confirm it.

Pursuant to your directions under date the 20th February, I am with all possible punctuality preparing the account required of the numerous transfers in landed property since the acquisition of the Company's Dewanny; but the possessors varying even whilst recording, little can be expected from an investigation, so complex and extensive.

The great object is to secure Property, and to create Confidence, as far as human nature will admit; for after indulging the most benevolent speculations, inevitable casualties will require temporary extraordinaries; these however, when impartially levied, are easily defrayed by an improved country.

Permit me first to solicit your perusal of the accompanying statement of Pergunnah Coofra, No. 3, rented last year at 13,000 Rupees, and if properly drawn out, I will obtain a similar one from each Pergunnah.

I recommend that each Village be distinctly assessed, some now too heavily to be lightened, and others equitably increased, from my knowledge of this Pergunnah and the improvements by my Sezawul, I am of opinion, that Coofra may always easily pay 25,000 Rupees per Annum.

With

3 With your sanction I will allot it out, and where waste lands cannot be properly taxed, these shall remain as Crown Lands, till increased wealth and population create proposals for their quit rent.

Where Zemindars hold their own villages all is plain, but where they refuse the quit-rent allotment, they will receive their one-tenth Maliconnah, which is an indulgent and permanent compensation.

74 When Government thus fix and publish the land tax of each village, the Canon-goes are rendered useless, that, and the † Chowdry Office originated in suspicion, for where demands are *ad libitum*, numerous checks must be provided against the Collectors, which by burthening the cultivators with expence, diminishes their payments of revenue.

The farming system has been the ruin of this country; One man alone can be aggrandized in each Pergunnah, but too frequently by endeavouring to obtain the Zemindarry rights and levelling under-renters, he ruins himself and injures the revenue, alienates lands, and involves in labored ambiguity the Mofuffil Collections.

Whereas if Government determining the Rights of Zemindars from the year 1771 without further Retrospection resolved upon a fixed Rent-roll of each Pergunnah, all would be plain and sure, the Collector could not exact more, and as the land would be answerable, the revenue would be certain.

The wealthy and creditable would become competitors for † Mocurrery Tenures, and by emulous improvements from self interest encourage the Ryots.

* Officers of Record.

† Diets.

‡ Permanent.

How many men in neighbouring countries exposed to the ravages of war and oppression, would bring their capitals into these Provinces to purchase the Mocurrerys * of those whom folly or extravagance obliged to sell!

Where large Zemindars are at present Renters, I would avoid minute investigation, and only cause them to apportion the Gross Jumma † upon their several villages, which might be privately disposed of by themselves, or publicly sold for arrear, liable to the specified rent. If great families fall and others rise on their ruin, in the natural revolutions of time and chance, it will not affect either the credit or revenue of our Government.—Landed property will become more equally divided.—Individuals will vie in buildings, drefs, &c.—Manufactures will revive.—The dangerous influence feudal Rajahs and Nabobs will be dispersed.—All ranks will chearfully acquiesce in any temporary Tax for defending their valuable possessions.

Fearful to be too prolix should conciseness on so enlarged a topic have occasioned obscurity, I shall deem myself flattered, if required to explain.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

GYA, *January 17, 1788.*

* Permanent Tenures.

† Revenue.

EXTRACT of a Letter from the COLLECTOR of BAHAR,
dated the 24th October, and recorded on the Proceedings of the
11th November, 1788.

NURHUT SUMOY, Pelich, Maldah, Bahar, and Cooslah, I have stated at the settlement of last year being Amany *, and the surplus collection shall be brought to credit at the end of the year.

As the Mufuffil † settlement which I have made of the above-mentioned Pergunnahs required particular discussion, I have appropriated a separate letter thereto No 2.

The present unfavorable season prevented a greater increase; when however, the balances of 1194 in these Pergunnahs are adverted to, I trust, Gentlemen, that you will rather be surprised that the settlement is so much, than that it is no more.

If the Mocurrerys are confirmed, there cannot be an Anna ‡ balance, and the Natives will enrich the country by their exertions. “ A farmer, say they, will not extend his length of lease to us, but grant a shorter one and subsequently raise demands upon us in proportion to our improvement, which, if we refuse, he devotes to a desperate high bidder or a merciless servant the fruits of our industry; we can now borrow money of bankers, cattle, and seed having landed security to offer; and who will be backward to labour when the profit is their own? The soil will return twenty grains for one; who will not lend at such interest? Should Government hesitate to grant us Sunnuds ||, we shall nevertheless be grateful for the removal of intermediate farmers, and though the suspence prohibits building, yet confiding in a

* Not farmed but under a native Collector.

† Sixteenth of a Rupee.

‡ Detailed.

|| Title Deeds.

“ humane

" humane administration, we will by increased cultivation endeavour to obtain the
 " reward of confirmation, and evince by exertion, that we are not undeserving
 " of kindness."

I could not have expected a more flattering effect of my Plan, than the foregoing promises from the Mocurrerydars, but e'er the paragraph was copied, many actually put profession in practise, by granting their Ryots an addition of one-eighth on division of the crop, or a deduction of two annas per Rupee upon their Pottahs, and several much more ; I have therefore the pleasure to conclude a letter commenced in the diffidence of theory, with the confidence of proof.

To JOHN SHORE, Esq.

PRESIDENT and MEMBERS of the BOARD of REVENUE,
 FORT WILLIAM.

GENTLEMEN,

I HAD the honor to address you under date the 17th January 1788, submitting a succinct Account of my Mocurrery Plan, which with the flattering sanction of your authority, I have adopted in the Pergunnahs Nurhut Samoy, Pelich, Bahar, Muldah, and Coofra, *where the farmers had failed.*

In allotting the portion of the Gross Jumma or Revenue upon the several villages, I experienced a facility beyond my expectations from the ready proposals of every class of Natives, the Zemindars reviving at the hope of emancipation from vexatious temporary farmers, and men of property rejoicing at the idea of extrication from distressful fluctuating uncertainty ; for by the former system, the rights of inferior Land-

Land-holders were left insecure, and confusion occasioned, which whilst it harrassed the honest, creditable, and prudent, promoted the knavish, indigent, and desperate.

To elucidate the argument in favor of the Mocurrery system, I have contrasted the result of the two modes of farming and Mocurrerys under their respective heads.

F A R M I N G.

THE first and most immediate consideration of Government is the security. This rests on individuals and at present none of property remain, consequently losses must occur by deaths, embezzlement and mismanagement.

The second and most material consideration is the future effect towards improvement, and it is evident, that every year diminishes confidence, the lease verging to a conclusion.

No man can build, dig wells, plant trees, &c. or improve a village lest the Aumils* should proportionably assess him; if a scarcity happens, farmers avariciously aggravate it into a famine, their interests being in the crop only.

Mocurrery or Hereditary Estates with fixed Rents.

The security of Government is in land and therefore can never fail. ! ! /

Every year encreases confidence by length of possession.

Every man will lay out money in permanent structures, as such works enhance the value of his estate and promise future benefit; if a scarcity happens, the landholders will forego demands and encourage cultivation, to preserve their tenants, who become a part of their necessary property.

At

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* Farmers.

At the expiration of the period of his lease, the farmer's interest prompts him to make the most to enrich himself, and render his country less capable of an increase; he will have aggrandised himself and kept every under-renter in poverty.

Farmers entice foreigners who come with property to rent, that they may obtain it, and thus others are deterred from coming, and unless by renting, how are they to support themselves, the commerce having been hitherto monopolised.

Aumils alienate lands under various denominations either from bribery or charity; perhaps they are furtively secreted from a subsequent negligent Aumil, who fails accordingly, but when an abler one succeeds, they are resumed, to avoid this, Soubadars have taxed the Revenue with establishments and pensions.

The increasing independence will have raised a class of native gentlemen proprietors, who will gradually have established themselves in good houses, with the various comforts of life.

A foreigner can come and purchase villages with a certainty of the profit above the fixed rent, if he knows a manufacture he may establish it on his own estate, or encrease his ground rent by encouraging manufacturers to build their works, previously settling for a determined sum.

Under the feudal Mogul Government, lands allotted to religious edifices and colleges were deemed sacred, and the rulers supported them by donations; under our Government, both these sources are stopped, and they have consequently decayed; upon a Mocurrery system, the proprietors may endow their estates by bequest without any loss of Revenue to Government, these villages being liable to the fixed rent and the surplus produce only transferred.

By

A Farmer takes a whole or several Pergunnahs including market duties, &c. without any specification of the villages; Government therefore is totally prevented from interior arrangements during the lease.

When a Zemindar farms his own country, if he falls in arrears he must either be ousted in toto, or a portion of his Zemindarry sold, but no rent is ascertained, and indeed, purchasers cannot be found to buy land which can only be valuable by calculating the certain expence and probable profits.

If a farmer absconds or is imprisoned should he not have liquidated the Malikanah, or Zemindar's one tenth, Government are bound in justice, to the numerous Landholders, to defray the arrears from the treasury, the farmer being only a delegate; thus in addition to balances sums must be refunded.

A Farmer is harrassed by claims and the

By this system each village and number of Begahs are ascertained, all illegal alienations are easily discovered, and will become an addition to the present Revenue, and as the wealth of a nation arises from commerce, which depends upon the proper modification of the Gunges*; I have therefore excluded them from the Mocurrerys, for any future reform.

By this plan Village by Village may be sold to liquidate a balance, and there will be competitors for the purchase, for the fixed Revenue being published, and the extent of Begahs known, the active and industrious will rely upon profit from surplus collections.

The Zemindar will never fail to receive his Malikanah the estate being answerable.

The Malikanah being calculated upon Govern-

* Markets.

the Zemindars distressed by necessary suits, the Malikaneh or One-tenth varying with the produce, after deducting expences, both which, are ample subjects of dispute and difficulty of proof.

The Dewanny Adawlut is at present distinct from the Nezamat, because the strict administration of justice would injure Government's Revenue, and such is the complication of the latter system that a separate code is formed, and all the unceasing exertions of a separate Board, with the vigilant Superintendence of the Honourable Governor General in Council, are requisite to keep the machine in motion; sales of Zemindaries unless by permission from the Board, are prohibited lest farmers should be collusively defrauded of their Revenue by Zemindars alienating their property, thus the estates are clogged and rendered of little value by the difficulty of raising money upon them; and these evils constrained me separately to address the Board under date the 31st of July, vide letter (C.)

Native officers are forbid to have any concerns in farms, from the opportunities afforded

Government's Jumma can never vary, and in time either the Zemindar will purchase the Mocurrery, or the Mocurrerydar will purchase the Malikaneh.

The Revenue Adawlut will be useless, one indiscriminate Court of Justice will decide impartially every question by one rule of right without any nice distinctions of Revenue and private property, or complaints that the Justice of Civil Courts is ruinous to the collections: the Hon. Governor General in Council will be enabled also to direct the Helm of Administration unperplexed by interior detail.

Government may safely authorize Zemindars to dispose of their estates; no loss can accrue the estate being answerable for the installments; changes can only be beneficial; for the ignorant, extravagant or indigent, will sell to the able prudent or wealthy, who will improve the lands and add to the stock of labour.

Mocurrery estates will only render the Officers more trust-worthy, and as the country

afforded by farming to defraud Government, and the necessity of the times, will not admit of adequate allowances.

Farmers to prevent embezzlements of Revenue make the installments of under renters heavy at the beginning of the year and are rigid in exacting payment, as particularly explained in my letter under date the 12th July (D.)

The farmer in under renting adds his expences, establishment, probable losses, if not immoderate gains, to Government's Revenue and forms his settlement thereby, and not upon the assets of the Pergunnah; where persons refuse to accept his demands for a village, he deposes a Seza-wul or overseer with Hircurrahs, &c. to collect his portion of the crop from every Ryot and spares not even garden fruits.

The number of Officers to watch the farmer and to keep the Pergunnah accounts are excessive, these are however, useless, for instance, Canongoes have sold Mortgaged and divided their allowances, consequently they are a burthen without service, as stated in my letters under date the 21st of April (E.)

country becomes flourishing, offices under Government will be solicited more for the honor than the salary.

Government, having the land for security, may allow equal installments, and thus enable the Proprietors to sell their grain, &c. advantageously.

The Collector forms his settlement by the preceeding one of the farmer, but upon a Mocurrery system may subtract the Aumil's expences, probable losses, and estimated gains; I calculate that the Pergunnah charges upon Revenue amount to about twenty-five per Cent. and how much easier and simpler is it to apportion each village with Revenue after a saving of at least half the above charges?

Upon a Mocurrery system the rent-roll may be printed, thus each man knows the exact sum he has to pay, and no additional officers are required to keep these records.

Tho'

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Though farming at first view is simple; yet subsequent intricacies are innumerable, if the farmer dies or falls in arrear, &c. a new Aumil must be appointed, and the former one's accounts must be taken; with every Aumil therefore the Collector has to take the confused Pergunnah accounts and to adjust questions of peculiar difficulty, for instance, whether the engagements of the former Aumil are to be annulled? If answered in the affirmative, the Novice Renter is to alter and infringe every agreement; if in the negative, the new Renter is liable to the frauds of former servants, forgery of leases, &c. &c. &c. in either way Government ultimately suffer.

The farmers by overtaxing the most valuable Articles, Cotton, Sugar-Cane, Opium, &c. which pay in coin so much per Begah have lessened that cultivation, and the Ryots prefer planting rice which is deliverable in kind, for if the farmer demands more than his proportion, the Ryot refuses to cut it down and steals enough at night for subsistence, leaving the remainder to rot on the ground.

The Mocurrery system may seem difficult, yet the minutiae are plain and easy and no future trouble can occur, more particularly in large Zemindarries, the proprietor only having to allot the Gross Jumma of Government upon his villages, so that in Bengal the principal source of Revenue (and where the large estates prevail) a settlement may at once be formed without any change or difficulty, the Gross Kistbundee of each Pergunnah will be monthly transmitted as at present, without the rent-roll subdivisions which form the Collector's detail.

The Mocurrerydars having small estates the Ryots can readily remove from one to another, thus oppression will be prevented; moreover self-interest will promote emulative encouragement by lowering the high rates of the first produce; and this country may annually export an encreasing quantity of rich commodities to bring back specie of which it has been so long drained. In Nurbut Samoy under a Sezawul in one year, I have increased

If

creased Sugar-Cane from one hundred to one thousand Begahs, and in Kooferah from ten to two hundred, circumstances which being liable to the remark of self praise, I should have omitted, were they not so forcibly convincing.

If an enemy invades the country, farmers uniformly with-hold their Revenue, which creates manifold inconveniences, perhaps too, some will clandestinely assist the enemy, as for instance, they joined the Company's Arms and caused our easy acquisition of our present territory, having nothing to lose the farmer must often be induced at the trepidations of a critical balance to rebel; first, with a view to embezzlement under the existing Government, and secondly, of exalting himself with the successful revolutionists.

Lastly, The farming system occasions future inconveniences, anarchy and desolation of millions of native subjects and precariousness of possession to our Government.

The Land-holders will fear for their estates, assist with loans and cordially cooperate to expel the enemy; self interest is the vital principle of all well regulated states, and those subjects are most solicitous for its preservation, who have most to lose.

The Mocurrery system founds on a permanent basis the future security, prosperity, and happiness of the Natives and ensures stability.

Fearful of prolixity, I have omitted minuter differences, if not weighty considerations; for amongst so many objects which crowd upon the view, the judgement is embarrassed to select the essential. The same cause has deterred me from

quotations

quotations from the ablest authors to corroborate my sentiments. Turkey is a shocking example of the farming system, and Great Britain a happy contra distinction; Scotland which has flourished since the union by annihilation of the feudal tenures vassalage, &c. has improved rapidly, and that country has lately afforded a striking proof of the opposite effects of the two plans; the hereditary estates were flourishing, whilst as Mr. Dundas observed, the Crown forfeitures under Factors were every where distinguishable by their desolation and sterility, and this argument caused their restoration to their ancient holders.

Should my superiors approve of my settlement of these Pergunnahs, with a view to disseminate confidence and expedite similar ones universally, corrected Pottahs might be printed in Calcutta, the vacancies for names and sums filled up from the Collector's rent-roll, and the deed signed and sealed by the Honourable Governor General in Council, such a form would prevent forgeries, and give a value to the tenure; for this purpose I have the honor to enclose a copy of the Persian Pottahs granted by me this year, with a translate annexed*.

A few subsidiary rules will be requisite to perfect the system, but I forbear to obtrude them till the truth or fallacy of its principle be ascertained; indeed I feel it more incumbent on me to vindicate my present presumption, than further to abuse your patience.

A long and painful observation of the evils of the farming system which have gradually dwindled great Families into the Commonality; diminished rich cultivation and exhausted the country; and a subsequent war, which has not only drained the resources of public credit, but the hoards of individuals, induced me to reflect upon the subject.

Within these five years of peace and œconomy the burthens of Government are but little alleviated, and the country scarce perceptibly improved, from whence are future armaments to be supplied unless by the riches of native subjects? Should a drought happen where are the stores of grain for their subsistence? Neither will sheds be raised to shelter cattle, or barns built to preserve corn whilst possession is precarious.

May the calamities of war and famine be long averted! but as they must occur in the course of events, some meliorated system is necessary to provide against them.

Encouraged by the energy of the present administration, and impressed with a full conviction of the British Interests depending upon the adoption of best measures, it were culpable to have suppressed my sentiments at this crisis.

I am, SIR,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

CYA, October 4, 1788.

P E L I C H

	Village.	Proprietor.	Security.	Measurement.			Rent of 1196.			Remarks.
				Begahs.	C.	D.	Rs.	A.	P.	
1	Bukrampore,	Jumalally Khan,	Jemindar.	259	1		451			Former Mocurrery.
2	Margaon,	Ditto.	Do.	1,006	7		925			Do.
3	Mohuddepoor,	Noamoolah,	Do.	20			45			Do.
4	Gouzy,	Mojeboolah,	Do.	100			33	6		Do.
5	Mundauckbozoor,	Heukurnpoory,	Do.	670	10		261	9		Do.

FORM OF RENT-ROLL.

C

NURHUT

N U R H U T S A M O Y.

Settlement.			Charges Collections.				
1 Land Revenue.	2 Gunge Duties.	Total Revenue.	3 Establish- ment.	4 Caazy, Canon- goes, Pension- ers.	Total Charges.	Net Revenue.	5 Increase.
1,65,085 6 4	9,815 13 0	1,74,901 3 0	6,000 0 0	6,927 0 6	12,927 0 6	1,61,974 2 6	11,54,113 3 3

1st. The late murrain in the cattle and failure of rain would have caused a loss this year to the Farmer and obliged him to injure the country, and the natives were induced only to engage in the hopes of future benefit; should the Mocurrerys be granted by the Honorable Governor General in Council, each village being answerable there never can be the least balance. In 1194 when this Pergunnah was under a renter it fell in arrears 32,967 12 3 rupees, this year not only the above Revenue will be realized, but also the Tucavy (advances) and Gilendazy (expenditure on water courses) will be recovered. If any village is omitted, it will be subsequently added to this Revenue. There are moreover 362 desolate villages, or 1,54,313 Biggahs, not rented, which Government may subsequently bestow at a quit rent.

2^d. The Gunge duties to be subsequently explained, formerly being rented with the Revenue the farmers looking only to the extent of their lease, made undue exactions and injured the markets, these may now be modified and encouragement to merchants will increase these duties and facilitate interior commerce.

3^d. The establishment could not be less this year; because the Mocurrerys wait confirmation, and till then the renters are personally responsible only, but however it is 200 per Cent. less than the fixed portion of One-sixth of the Revenue.

4th. This expence will annually diminish as the pensioners die off, and when

the

the Mocurrerys shall be confirmed the Canongoe Office becomes useless, the Old Officers may receive their salaries for life and no successors be appointed, for as the rent of each village with its measurement are herein particularized the old records are not necessary.

5**th**. There is an increase, notwithstanding I have suspended exactions of farmers under the long prohibited head of Chowdrauny, Mucuddimy and Chittiwun.

TO JOHN SHORE, *Esq.*
PRESIDENT *and* MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

THE subjoined Petition from several Bankers compels me to break the silence I had imposed upon myself, respecting the Mocurery plan, for without your instructions I cannot afford them the confidence requested.

The advantages of bankers at the capital of each Pergunnah are obvious, and the native Collectors, relying upon continuance during good behaviour, propose building in central spots and modifying Gunge duties to encourage merchants.

These quick unfoldings argue more forcibly than words, but I cannot refrain from communicating the pathetic expressions of the descendant of a great family.

"Our Fathers, said he, for adhering to the Company's Arms, obtained Pen-
sions and Jaghiers; and they fondly imagined that they had benefited their

" posterity

" posterity by introducing a mild administration in lieu of feudal anarchy, they
 " fore-saw not, that offices of state and command of troops would naturally be
 " excluded from us by conquerors, and that as themselves died, the Pensions
 " and Jaghires would be strictly scrutinized and sequestered. Under adventur-
 " ing Farmers we could not submit to extortion and insult, or expose ourselves to
 " caprice for temporary tenures. Look, Sir, into our houses; our widowed mo-
 " thers reduced to penury, in vain call upon us who have mortgaged almost every
 " valuable in their support; our sisters pine in celibacy for want of portions and
 " men of property equal to their rank, when we look forward, future misery adds
 " poignancy to present want, and the retrospect of past splendor aggravates all; but
 " we have now a hope upon the Mocurrery plan, that some may be favored with grants,
 " and those who have jewells or plate remaining from the wrecks of their family may
 " purchase villages and at length settle, by degrees to become affluent; our gra-
 " titude daily encreasing to the British Government who at once grant us places of
 " tranquillity and secure us from invasion, thus making the superior policy and
 " discipline which subdued us, the sources of our happiness."

The look, the manner of the speaker cannot be conveyed, much therefore is lost;
 yet I trust even this faint participation will be grateful to sensibility and reason.

If my Mocurrery settlement of the Pergunnahs Nurhut-Samoy, Pelich, Behar,
 Maldah, and Coofra, should be honored with my superior's approval though with
 the reserve of wanted confirmation from England, yet permission to publish even
 that encouragement would operate to promote improvement and embolden purchasers
 of the villages where imprudence or failure may cause a sale. Already has confidence
 in the system and in the justice of administration, doubled in some places, I am
 informed, the produce of Sugar-cane and Cotton; thus Government will not only
 ensure their current revenue but enrich the country by returns for exports.

By

By having creditable Tesheldars or native Collectors in each Pergunnah instead of interested Farmers, an essential benefit will accrue to the police, for being public sworn servants, they will not fail to apprehend defaulters whom the farmers have but too often screened; they will also facilitate judicial investigations, as trivial disputes may be referred to their arbitration in preference to dragging a witness at inconvenient seasons from the Pergunnahs, or deputing Aumeens at a heavy expence, which under Farmers from being parties, was an unavoidable dilemma.

But let me forbear to enumerate collateral advantages which are of little moment, if the Mocurrery Plan does not incontrovertibly evince the security of Government's present Revenue and promote its future prosperity blended with that of its subjects.

Permit me to request that this Letter may be forwarded as a Supplement to those submitted to the Honorable Governor General in Council.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

GYA, November 26, 1788.

ARZEE of JOGERAJE, MUNONLOLL, SUNGUM LOLL, AMES-
LY SHUNKER LOLL, and SEELA GOSAYN SHAMLOLL.

FORMERLY the persons who entered into engagements for renting the Pergunnahs, applied to us who are bankers, for advances of money to promote the currency of business, and not only borrowed sums of us themselves, but also caused us to lend money to the under-renters and Ryots to benefit them and encrease the cultivation.

cultivation. When the Pergunnahs began to flourish, others made proposals for an encrease of Revenue in hopes of gaining a profit, and before the debts due to the bankers were completely discharged the farms were put into the hands of other renters, the under-renters were removed, and the leases of the inferior Ryots were annulled on the pretext that they were granted by the under-renters at the period of their dismissal, thus by the want of permanency under the Farming system, our debts became irrecoverable from them, and the business of bankers daily went to ruin, from want of confidence the Farmers and Ryots were prejudiced, and no one attended to the cultivation.

At this time when by your justice the leases of the renters and Ryots cannot be infringed before the time is expired, and that the Plan of a Mocurrery settlement has been made, to perpetuate the farms to the heirs of the renters, we have been greatly encouraged, and can confidently advance loans of money to the Malguzars * and Ryots, and by this means two advantages are apparent, first the Ryots will daily exert themselves in improving the cultivation and will become more capable and responsible, while the bankers will have an eye to the produce; and secondly, if any Mocurrerydar should happen to die, the accounts may be kept open with his successor, and the debts will be recovered without any risk whatever, we therefore hope to obtain permission to establish banking-houses in every Pergunnah, requesting at the same time, that if the Mocurrery Plan should not be permanent, orders may be issued to the collectors of the rents for repayment of the sums we advance from the future as Tucayy †, otherwise if the leases continue for one year only, and hereafter the Pergunnahs are given in farm to other renters, our advances of money which have been expended in improving the cultivation, will be a clear profit to them without giving an equivalent, and the under-renters who will be worth nothing when they are dismissed, will be answerable for the sums advanced, without any prospect of re-imbursement whatever being made to the bankers.

* Under-Renters.

† Advance.

PUBLIC CORRESPONDENCE, elucidating the PLAN
IN ANSWER TO QUESTIONS THEREON.

TO MR. THOMAS LAW,

CHIEF CLERK OF THE BOARD.

PUBLIC CORRESPONDENCE,

ELUCIDATING

T H E P L A N

IN

ANSWER TO QUESTIONS

THEREON.

BY JOHN SHORE, Esq.

PRESIDENT AND MEMBER OF THE BOARD OF REVENUE

FORT WILMINGTON.

NEW YORK:

I AM honored and very sorry that I am unable to have it printed and
published at present, but your observations upon the apparent difference

PUBLIC CORRESPONDENCE

THE

ANSWERS TO QUESTIONS

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PUBLIC CORRESPONDENCE, elucidating the PLAN
in ANSWER to QUESTIONS thereon.

To Mr. THOMAS LAW,
COLLECTOR of BAHAR.

S I R,

ON a more minute inspection of the detailed conditional moccurrey Settlement formed by you of Pergunnah Nirhoot Samoy, Pelitch Malda, Zillah Ryotty, Malda, and Coofrah observing the assessments settled with the Teekadars and Ryotts, when compared with the quantity of Land held by them respectively, to be very unequal, and apparently disproportionate to what might be supposed to be the value of their produce, we desire you will explain to us the causes of those apparent disproportions in the assessment:

We are, SIR,

Your most obedient Servants,

THOMAS GRAHAM,

JOHN MACKENZIE.

Revenue Board, Calcutta, Dec. 16, 1788.

To JOHN SHORE, Esq.

PRESIDENT and MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

G E N T L E M E N,

I AM honored with your letter of the 16th Instant, and have to express my grateful acknowledgements for your observations upon the apparent disproportion

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tion between the quantities of Land, and the specified assessment, as they afford an opportunity, which I instantly embrace, to explain.

The Canongoes measurement cannot be relied upon, I therefore inserted in the Pottahs and Cabooleats the term "more or less;" for it were an endless and expensive experiment to measure every village, moreover the estimated number of Begas includes Mountains, Tanks, Rivers &c.

For a moment I will suppose an Engineer mensuration of the land, and a chemical analysis of the soil, yet in forming the settlement of a district such minutiae would little avail, the vicinity to capital markets and navigable rivers, render produce and consequently land valuable, as Scotland pays less than England, so Nurhut Samoy is lighter burthened than Pelich.

The Revenue could only be allotted agreeably to former collections from the various divisions, but as none virtually were over assessed, by freeing the Mocurerrydar from the aumil's exactions, in fertile villages the produce there cannot diminish, and where the allotment upon extensive tracts was adequate only to the present cultivation, the proprietor will of course improve them for his own profit.

The wealth of Government consists of the Subject's Riches, which, by this Plan must every where accumulate; for the best villages may be improved, and the barren will become cultured.

Having just returned from a Circuit of Nurhut Samoy, I there observed the inaccuracy of the recorded measurement, five hundred Begas proving in some places, almost double, and one thousand estimated Begas failing nearly in an inverse Ratio. In some villages there was a surplus of produce, in others a deficiency, for when a drought happens, vallies will be Gold, and Eminences dust; yet with these differences

no one did, or could, complain, for he previously knew the terms of his tenure, and at the worst his estate will sell for more than the loss.

I ought also to admit that I committed errors in my Settlement, yet will Government realize the whole Revenue, and find next year a country benefited with new inhabitants, aqueducts, wells, embankments and every mark of industry; whereas under thirty years of farming, neglect and oppression, every vestige of these was sadly erased; there are already many Purchasers, and but few Sellers, the place of those therefore, who have been visited by Calamity from Heaven, or punished for their own inadvertence, will be supplied by the more prosperous, without any reproach to the British administration.

Should I not have satisfactorily obviated the objections suggested, I rely on your kindness to require a further elucidation, that ultimately, the proof of incontrovertible defect may subvert, or the removal of doubt confirm the system.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

GYA, December 23, 1788.

To MR. THOMAS LAW,
COLLECTOR of BAHAR.

SIR,

ACCOMPANYING I have the honor to send you some cursory remarks relating to the plan of settlement proposed by you, and the intention of them is explained.

If I should have mistaken any part of the Plan in the detail, which I have given of the Principles of it, you will set me right.

To

To the Questions proposed and remarks stated I request you will furnish me with replies in point, without reverting to the comparative advantages of the Plan over any other system, as I see no reason to doubt them.

You will without ceremony freely observe upon the remarks which I have made, and I shall be happy to find every objection which I have suggested amply discussed and refuted.

If any further remarks should hereafter occur I will communicate them.

I am, S I R,

Your obedient servant,

JOHN SHORE, P. R. B.

January 23, 1789.

To JOHN SHORE, Esq.
PRESIDENT of the BOARD of REVENUE.

S I R,

I AM honored with your letter of the 23d Instant and shall immediately attempt satisfactory explanations upon the points so minutely discerned and so candidly stated.

From a knowledge that every proposition from every quarter for the public benefit will always obtain a full and liberal discussion; I am precluded all self assumption by the attention to the Moccurrey plan.

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I feel however a superior satisfaction in meeting your sentiments for establishing a permanency of landed property, which will ensure blessings to the Natives as long as the British interest continues in India.

'Till Government ascertain the number of Villages, they continue in ignorance; till they limit demand, property is nominal: till they arrange Gunge duties, commerce is insecure: till they annul the extortion of mulcts by proprietors, every subject is unprotected.

Questions by Mr. Shore.

Answer.

THE plan of settlement proposed by the Collector of Bahar, is founded upon the following principles.

1st. That each Village be distinctly assessed, (increasing and decreasing its present Jumma in proportion to its ability) at a fixed sum, subject only to a proportion of a general addition, when required by the exigencies of Government.

This detail corresponds with my plan.

2^{dly}. That in large Zemindaries the Zemindars apportion the Jumma upon their several Villages, and in case of arrears, the Villages be disposed of either privately by the Zemindars, or publicly by the authority of Government subject to the specified tax.

The Collectors are to revise these Rent-Rolls and to rectify any grand errors in inequality of assessment.

3^{dly}. That

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3dly. That where there are Proprietors of Villages they be confirmed in the possession of them, on condition of paying the fixed tax; but if they refuse acceding to the terms proposed; that they be excluded from all management or right of property in future, receiving a fixed allowance of 10 per Cent. on the Jumma payable to Government, and that their Lands be conferred on creditable men, subject to this allowance in addition to the fixed tax.

4thly. That where there is no general proprietor the Villages be constituted private property and conferred in like manner on men of responsibility, liable, under all circumstances, to the payment of the fixed-tax.

5thly. That the waste Lands remain as Crown Lands for future allotment, as proposals for them may be tendered.

By waste lands are meant tracts of Country unannexed to any Villages, now in existence. Liable to the Zemindar's preference of Mocurrery or to the one tenth upon his refusal.

6thly. That the market and Gunge duties be not consolidated with the Land Tax, but collected separately by the Officers of Government.

7thly. That

7thly. That uninheritable property and Escheats be accounted for by the Village holders, independently of their fixed tax.

The advantages of the plan are in substance stated to be the security of property, the creation of confidence, and the certainty of Government receiving its revenues.

It is observed that the Land Tax of each Village may be published, and being thus ascertained the value of the property will be more determinate, and the property of course easily become transferable

To a Plan founded upon these principles few objections can be made, such as have occurred to me I shall now state, rather to assist in the perfection of the Plan, by anticipating and providing for the inconveniences to which it is subject, as far as they occur to me, than with a view to supercede it. The comparative advantages of it, over the farming system have been ably and justly detailed by the Collector Mr. Law, the questions now stated to him are meant to bring forward the Plan into full elucidation and discussion.

1st. The

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1/2. The minuteness of the detail, and the inconvenience arising therefrom at present the number of villages in the four Pergunnahs are as follows.

1 Havily Behar,	-	-	236	
2 Coofrah,	-	-	63	
3 Pelitch,	-	-	129	
4 Nurhut Samoy viz.				
Nurhut,	-	-	245	} 1079
Samoy,	-	-	121	
Mahere,	-	-	280	
Row,	-	-	71	
Jerrah,	-	-	66	
Putehrooky,	-	-	68	
Shekopoor,	-	-	28	
TOTAL			1,507	

In the course of time it is probable, that the number of Proprietors will be increased the villages descending to the heirs of the present holders, there may be two, or three, or more, where there is at present one, the same effect may follow from transfer by sale or otherwise, it is however possible that many of the present villages will become the property of the same man, which will facilitate the collections; but I hold the reverse more probable.

Assuming the supposition here stated,
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which must either be admitted, or proved erroneous, the questions arising upon it are these.

1st. To whom are the rents of the villages now paid, to an officer appointed by the Collector or immediately at the Collector's Cutcherry?

To a native Officer called Tehsildar.

2^d. When a village becomes the joint property of two, three or more individuals, from whom are the rents to be collected, from each Proprietor according to his respective *Share* in it, or from whom?

The diminution of large estates has been acknowledged by ablest writers to be of advantage, the Courts of Adaulut therefore should be authorised to acquiesce in such divisions and the proportion of Government's quit-rent should be equitably allotted on each and after registering the same, the Tehsildar or native collector should receive from the distinct shares; Government looks only to the recorded divisions of land and is indifferent to change of Proprietors. Private divisions therefore are of no validity, Government's quit rent being upon the whole village; if the several joint Proprietors fail to liquidate the instalments, process to distrain will issue indiscriminately upon any property. The loss by want of precautions must be adjusted among themselves.

3^d. Will

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3d. Will not this subdivision of property create the necessity of appointing a Collector for each Pergunnah, if so, will not the expence of his Establishment fall upon the Government?

4th. Supposing the last question to be answered in the affirmative. What will be the expence of an Officer appointed to make the collections of a Pergunnah of one Lack of Rupees annual rent?

In each Pergunnah there must be a native Officer or Tehsildar to collect a quit rent of two or three Lacks.

To deter from dilatoriness of payment and to prevent the trouble and expence of peons, the Mocurrerydar must pay his fixed instalment at the appointed Treasury or process to detain will issue at his cost and damage.

An Allowance of two per Cent. will be sufficient for the Tehsildar and his Establishment; but hereafter a Mocurreydar may be obliged to take the Taxgatherer's duty at a less Allowance as at home. To pay for this two per Cent. there will of course, be an increase on the present net Jumma. The Farmer had an Establishment of at least twenty per Cent. he therefore being excluded, the diminution of eighteen is a clear relief to the country.

In large Zemindarries such as Burdwan there must be native agents in the numerous divisions on the part of

the Rajah, and these may be nominated Tehseeldars with the aforeaid per Centage and they may still perform the the Rajah's business, all their duty to Government will be to transmit a monthly Statement and the Rajah will pay in the amount quit-rent to the Collector.

The business of receiving the quit-rent does not require abilities, the Proprietor has all the internal management and his interest will make him punctual.

The possibility of a decrease on the public rent.

This is founded upon the Premises stated, that the rents of the villages are to be fixed or Mokurrery and connected with a supposition that a village may be so impoverished from ill management, that a purchaser may not be found to take it at the rated affessment.

Is this case ever likely to happen, and if so, by what means is the decrease of rent to be prevented. ?

A Purchaser's refusal of the quit-rent cannot be admitted, else the applications for deductions on various pleas, would

I understand the rents to be levied on the cultivated lands of the villages only, each village may be supposed to contain waste land, which it is the Proprietor's interest to improve, the questions arising from this supposition, are are of a different nature.

would be endless; should an earthquake happen, over flowing rivers deposit sand or mistaken assessment render the village inadequate to bear the land Tax, the Proprietor should be at liberty to resign the estate (the quit-rent being the condition of his tenure) and the Board of Revenue may afterwards grant it to another; with the general prosperity the value of land will rise by the influx of specie to purchase; the circumstance therefore, of a village being too reduced by mismanagement, can scarcely happen. The Audawluts will prevent oppression and as rack-renting can only drive the Ryotts to a neighbouring Moccerry, they will return immediately upon a change of Proprietor, numerous rich men will take villages with even a temporary loss, upon the prospect of recovery by improvement, and this is the great benefit to Government of a fixed quit rent, scarce an instance will ever occur of a village being resigned from incapacity to bear the quit-rent.

The Proprietor disposes of the uncultivated lands to another person in perpetuity

The moccerry grant is for the whole village and the quit-rent unalienable upon

tuity for a valuable consideration, reserving to himself the cultivated lands only, in the process of time from ill management or other causes, the rents of the Proprietor's share decline, arrears take place, from whom are they to be made good?

If from the village generally, is not the new purchaser's tenure affected by a want of due discrimination?

If so, by what means is he to obtain redress from the loss, suffered by him for the deficiency of another?

The other question though founded upon the preliminary statement refers to another consideration—Where the waste lands of a village bear a great proportion to those in cultivation, where they are capable of improvement, and the means of effecting this easy and practicable, under these circumstances, considering the advantages which the plan confers upon the Proprietors of villages, may not the Government reasonably expect some part of the produce arising from future improvement?

The object of this question is not to im-
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upon all the land, and the Proprietor therefore cannot legally give exemption of any part by any conveyance.

The purchaser of an authorized tenure must abide by the consequences, and obtain his redress from the fraudulent disposer by judicial process.

Was this question answered in the affirmative, the whole system would be subverted by exposure to future claims; as all improvement depends upon population &c. it were impossible now to fix any rates of increase upon desolate land, moreover, should this principle be reversed by granting deductions where present cultivation failed, the Revenue would be uncertain. Government may always obtain a portion of every improver's profit, by duties on articles of manufacture which he will expend.

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pose a progressive tax, it may be better understood by the following terms.

A village has 1000 Begahs of cultivated land on which the assessment is made, it has 500 of waste land not assessed, of the last number 250 may be soon brought into cultivation and more in time, is it unfair or unjust to require on the outset a moderate addition to the quit rent of the village, now assessed upon the cultivated lands, for this consideration.

4th. *The Security of the Ryotts.* Upon a general principle it may be presumed that the self interest of the land holder will be the best Security of the Ryotts, that as his estate is subject to forfeiture for arrears, it will of course, be his immediate interest, to guard against this by good treatment to those from whose labours, the value of the estate must be determined: the plan proposes nothing specific for the security of the Ryotts; but considering the impositions to which they have been subject, will not some be necessary in the commencement; the operation of the principle in time, will I doubt not, be a sufficient security, and perhaps the Plan

The Proprietors will alleviate the present heavy assessment upon cultivation and compensate themselves by increased produce from land now desolate, it is Government's interest therefore, to ensure to industry the benefit of extended tillage, besides it were a fallacy in term, to call a man Proprietor of the soil, if Government's claim thereon is qualified and indefinite.

Every Begah of Land cannot be held by the Ryotts at one medium standard—In some extensive sterile spots, land is of little worth, and in rich parts almost invaluable—the *Mocurrery Village* therefore may be deemed *an average assessment of an extent* of soil which the Proprietor must allot in the best mode for himself;

In large Zemindaries there exist certain tenures for parcels of ground which by prescriptive title have invariably paid the same rent. Government should confirm these Tenures by a distinct rule as copy holds in England. The Courts by a limitation to ten or more years

Plan relies upon this.

But the Question is in another sense material, are the Rents of the Ryotts so determinate and known, as to enable the Officers of Government to decide upon their complaints easily and expeditiously.

By what specific Rules is this certainly ascertained?

Are any additional Rules necessary to fix it?

years will gradually decide all inferior rights and these decrees ultimately fix every tenure.

To shew the similitude of the Native pottahs I hope to be excused quoting from Blackstone " Good nature of many Lords of manors, having time out of mind, permitted their Villains and Children to enjoy possession without interruption, the common Law of which *custom* is the Life, now gave them Title to prescribe against their Lords, as such tenants had nothing to shew for their estates, but these customs and admissions, in pursuance of them entered on rolls, they now began to be called Tenants by copy of Court Roll or copy hold."

I understand that originally in Bengal there was some fixed assessment on certain Begahs or an attempt at an average rate on all cultivation. The Zemindars have exceeded that by various Cesses whilst on the other hand the Tenant has encroached in limit, thus additional ground compensates for over assessment viz. the Ryott by actual possession

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tion of five Begahs is able to pay the heavy Rent on three computed Begahs, fortunately all attempts to obtain an exact measurement have been defeated, for unless the present pottahs were lowered in proportion to the resumption of ground, the Ryotts must have sunk and all suffered with them. These tenures are virtual Copy-holds and as the various fines, profits, services, &c. in England were commuted and comprised in a specific sum, so this Affil Jumma or original rate and subsequent Cesses may be united and form one rent upon the quantity of land invariably held by the Ryot.

Where no engagements previously existed or have been entered into, the Ryot is entitled in Bahar to one half of the produce for the expence of seed, &c. The Charges of appraising the Crop are estimated and fixed at one eighth, five in forty, jointly to be born by the proprietor and Ryot, the next division is seven-teen and half to each, where the proprietor bears the Cost of appraisors, &c. the Ryot receives the above division and gives twenty-two and half to the proprietor

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prietor, or in sixteen Shares, takes seven and leaves nine (this is termed *Bowelly* and practiced also in Burdwan and many parts of Bengal under other names and in other portions,) where therefore the Ryot cannot bargain he has an ascertained recompence; exclusive of the Law, to preserve Copy-hold Ryots, I would recommend a regulation exempting Ryots who lived upon particular spots from any imposition of House or Garden-rent, if not before paid, and from all encrease upon the pittance which may have been taken heretofore. For observations respecting Ryot's engagements, vide my Letter in Appendix (I.)

It were an endless and superfluous labor to attempt ascertaining the rights of every under Ryot in the numerous Pergunnahs and were after all liable to error; If any under Tenants hold by prescriptive Title the several Courts must secure them therein, if invaded, the interest however of Mocurrerydars will generally induce them to conciliate by donation rather than alienate by extortion, perhaps it were a proper Law to prohibit under leases for less than five or seven or ten years.

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The preceeding remarks apply both to the principle and execution of the settlement and its consequences, what follows, has more immediately a reference to its execution.

The second Article of the Plan, proposes that each village be distinctly assessed by increasing and decreasing its present Jumma in proportion to its ability.

How has this ability been estimated? It appears from the Collector's letter, that the Revenue has been allotted agreeable to former collections from the various divisions, so far it may be presumed equal to the present produce.

But on the other hand it is acknowledged that the recorded measurement is very inaccurate. Each Pergunnah however upon the whole pays an increase.

The Collector observes, that as the Canongoes measurement cannot be relied upon, he has inserted in the Pottahs, and Cabooleat the term "more or less." In reverting to the Copies of these instruments, accompanying the Collector's letter of the 24th of October, I do not find the term; "more or less."

Irregularities in the assessment are acknowledged to be of less importance to the
state,

In my address of the 24th October 1788 I have stated how the head Zemindars in the capacity of Farmers or Aumils are obliged to burthen all inferior Talookdars &c. (suppose 20,000 Rs. upon a most moderate computation to realize 15,000) I had therefore only to diminish upon the highly cultivated and consequently heavily assessed villages and in some instances, to encrease a little the Jumma of a few villages with an extensive Tract of Land, which paid almost nothing, moreover the Mocurrydars being freed from the capricious claims of head Zemindars or farmers who, to this day, must as Lords paramount on Marriages &c. it were nearly impossible to over assess any villages. In respect to boundaries; considering that the limits of fertile villages were well ascertained by previous decisions and long possession, I was convinced that their present abilities could not be diminished, and if disputes arose about waste land subsequently improved, whatever way they were decided it could only alter the right of profits, and not affect the present produce upon which I formed my quit-rent; up-

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state, than the variable uncertainty of its amount, is to the subject, it is however a desirable object, in fixing the quit-rent in perpetuity to render it, in the first instance, as equal as possible. Whether under all circumstances it would be advisable to delay the Plan, with a view to this object, is another and serious consideration. On this point the following queries are proposed to the Collector.

Whether any mode can be adopted during the present year, besides actual measurement, for rendering the assessment, upon the villages more equal?

Whether the attempt after what has been done, would not create suspicion in the Proprietors of the villages, regarding the stability of the plan, and shake their confidence in government?

If the two first questions should be answered in the affirmative, is it possible to obviate

on a reference to the Persian grant the word "*Tuckmenum*" is inserted, but by some mistake the copier of the English Pottah transmitted to the Board has omitted its translate "*Estimated more or less.*"

No one occurs; an actual measurement could only be formed from the present knowledge of boundaries and the attempt would immediately promote endless disputes, every limit is sufficiently known, as in estates at home, but what alarm would be excited amongst land holders by an order to measure?

Certainly?

I cannot devise any, or see the necessity of any.

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obviate the ill consequences suggested in the second, by any previous declaration of Government with respect to their intentions?

I do not see the advantages of the term "more or less" as however it may be presumed that the renters may in most cases have more than the specific quantity of Begahs, they may consider this term, as a security that they shall not hereafter be called upon for the surplus, is this the case or not?

I would wish to know also if the boundaries of the villages are so determined as to preclude disputes between the different village holders, or in case of disputes, to enable the Court of Adaulut to decide them by a reference to the records without a resort to the lands.

Is there any and what objections to the following

Full aware of the consequences from litigated limits I inserted the clause in the Pottah or title deed *for the reciprocal Security of Government and Land-holder.* The boundaries of fertile villages are well ascertained, but where Jungles have been hitherto penetrated only by Tygers, the dispute can only be determined by a resort to the land; on some remote period when the happy effects of permanency are accomplished by increased culture; the Courts of Justice will decide and in what manner is immaterial to the Government, whose quit-rent cannot be endangered.

The village holders will sooner or later even mark their boundaries, which are now sufficiently ascertained, but they could not be relied upon for a report; first from their reluctance to incur trouble and expence.—Secondly, from fear of exposing themselves to a higher rent, or from a wish to obtain a lower,

following Propositions. That the village holders be required within a certain time to give in an authentic record of the quantity of land in each of their villages respectively, and an exact delineation of their boundaries?

That an assistant of the Collector be employed to fix the latter case; what time would this take up, and what would be the expence, and would the village holder contribute any part of it, from the consideration of the certainty which it gives to their possession?

I shall now advert to the conditions in the pottah and Cabooleat, as numbered in the accompanying transcript of the Pottah.

ARTICLE I.

The Gunge duties are excluded. These I believe are left undecided for future Regulation.

a lower; thirdly, from their liability to err from ignorance and neglect.—No report can exclude the revision of Adawluts when disputes arise, and to attempt defining every limit would be to excite a spirit of dispute and encroachment instead of preventing it.

The Collectors assistant would be apt to mistake and his mensuration could not be in justice a bar to the Courts investigation upon an appeal, and therefore his trouble ab initio be nugatory. What time, what a sum it would cost? The Proprietors would not cheerfully defray the expence of defining neglected limits from whence they scarce calculate a profit for years to come, besides, after a short period the assistant Collector's land mark may be disputed. Before a measurement could be effected, the present Government might be lost to India, and the successors apt too frequently to think and act differently, would at any rate doubt of, if not alter the present policy.

I am preparing an account of Gunge duties, which will evince how Zemindars and Farmers have given partial pri-

gulation. The first Question that occurs is whether the amount of them is to become an addition to the present Jumma of the Villages.

Under any supposition I am not aware of the propriety or necessity of the exclusion. It is a fundamental law of Government that no duties shall be collected upon Goods passing and repassing. With respect to tolls levied upon the purchase and Sale of Goods in the Gunges, the amount may safely perhaps be trusted to the proprietors of the villages. By allowing all to establish Markets and Gunges at Option, it will be the interest of every Man to be moderate in the amount of the Tolls established by him, exaction will soon be followed by loss and the Evil correct itself.

privileges to particular individuals, which are tantamount to monopolies excluding the bulk of traders, how impolitic taxes have suppressed Commerce, and in short will display the dreadful impediments and vexations imposed by temporary possessors who had no interest in the future general prosperity. I promise large profits to Government in every sense by a modification of the Gunges, which if left to individuals could never take place, for each would have separate rates and moreover their caprices by varying those rates might alter the fixed marts of resort to the great prejudice of Beoparries and Merchants. Besides a Village being held by three or more heirs, it would be difficult to share the Gunges and each would harass by a distinct Collector of duties as per my Letter under date 26th July No. 1. The Mocurrerydar should receive his ground Rent, but not be permitted to create duties which have always been deemed the peculiar privilege of Government. Exaction ultimately injures the proprietor, but the General loss to Merchants by uncertain duties would affect thousands. When the

present

present Zemindars or Farmers deprived of their power to depress by demands for contingent expences, there will be a spirit of industry, that my disposition is scarce sanguine enough to conceive.

ARTICLE II.

In Bengal with respect to Markets there is an established usage that no Market shall be erected in the Vicinity of another, or be held on the same day to its prejudice. Is this the usage in Bahar or not? if it is, may not some Rules respecting this usage be necessary, to prevent future disputes? Gunges, I believe, are not under such strict limitations in Bengal. The usages respecting them the Collector may explain and determine how far the preceding Question is applicable to them.

The word "vicinity" must be construed by the Collector and give rise to numberless disputes. The Revenue Board being freed from all correspondence of "Farming," will have leisure to determine the propriety of Markets in respect to locality and the quantum of duty on the Sales, and to my conviction from an insight into existing evils the Regulation of Gunges is a most material object for national concern. I trust the foregoing will suffice, till the whole of this comprehensive subject shall be illustrated.

Instead of specifying the whole quantity of Begahs in one, would it not be better to distinguish the quantity of each denomination as cultivated or uncultivated and the aggregate of the two, could this be done?

Every Year, every Month, every Day alters the cultivation in each Village, in quality and quantity. The idea of a General appreciation by this means, incurred great expence, dissipated much ability and defeated a Moccurrey plan under Mr. Hastings's administration.

Article III.

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ARTICLE III.

The stipulation implies that some proprietors may have a right to a Village, who have not the possession, and gives them Malikana, but denies possession on proof of right.

This can only apply in two cases, as far as I can see, first. To those who may have refused the Terms proposed, which I do not think material, and secondly, to absentees. —with respect to the latter, it amounts to a positive exclusion and so far may be considered as a violation of right and property, a compensation is made, it is true, but admitting as I do the rights of Zemindars to the property in the Soil I know not, that Government has a right to dispose of their property in their absence, except by distraint for balances. It would be equally hard to deprive a Mokurrerydar after possession of the produce of his labours and industry, and difficult perhaps to make an adjustment between him and the proprietor upon the latter obtaining possession, that should, as equity requires, indemnify the present possessor for his expences.

With a view to the modification of the restriction, is there any objection to the following rules?

That

How lately the Zemindars were publickly adjudged devoid of property in the Soil, and how precarious the one tenth before allowed has hitherto been I have shewn; in securing to Zemindars an invariable one tenth, I have, I trust, liberally considered their situation and rendered even those ejected better off than heretofore. In granting Mocurreries Government confer a novel possession and Justice, humanity and policy required a preference to the Zemindars. Scarce one can actually be absent, but if the Mocurreries were conditioned with the claim of absentees, many Zemindars would purposely secrete themselves either to lower the Quit Rent or wait till the improvements of another, rendered their estates eligible.

It were vain to stay a general and immutable good till every petty Zemindar's right was proved, for perpetually changing, the system must be deferred for ever. Were a retrospect upon any plea admitted, or any such clauses annexed to the grants, the Natives mistrustful from the many changes, would under-value if not reject the Tenure; and from an almost imaginary apprehension

That a term be limited beyond which no proprietor of a Village should be allowed to regain possession, say the end of the present Fuffily year.

That an advertisement be made calling upon the Attornies, heirs or relations of Absentees to deliver in their Claims within three Months, under a declaration that no claims to possession in future will be received after the elapse of the term prescribed.

I would wish however to know to what possible *cases* the clause was meant to apply by the Collector.

ARTICLE IV.

This clause appears to me to militate with the fundamental principle of the plan, the acquiescence of the Land-holders may, perhaps be deemed a sufficient reply.

I do not, I confess, see the possibility of a literal adherence to the conditions in this clause,

G

sion of prejudice to one or two it would be impolitic to depreciate grants by exposure to subsequent litigations or to defer establishing a permanent system which will form an epoch honorable to the British Government and prosperous to every description of Natives.

The period of three Months or more should be limited for notice to every Zemindar, Agents, &c. *previous* to the allotment and those who did not attend should suffer for their inadvertence, but if Government's humanity extends further, a portion of the Crown-lands might be allotted at a small quit Rent in lieu of their loss. Any consideration beyond this which admitted a Title to the Mocurreries, would sacrifice the bulk of the proprietors for a possible instance of an absentee's neglect.

Temporary extraordinaries must have temporary resources, and even the land at home is liable to a general tax during War.

The Villages have much waste land too few being in a complete state of cultivation,

clause, except indeed, under a supposition that the real quantity of land in the Villages greatly exceeds the specification of it, when this is not the case, how can a man who loses a third or even a fourth of his Village pay the Rent of the whole? The remainder or a portion thereof must be sold to make good the deficiency. I wish to have this point clearly explained and the objection answered.

In the other conditions no objections occur, may it not be necessary to fix some regulations respecting the custom in Bahar of damming the rivers to preserve a reservoir of water.

I wish also to receive information on the following point.

The Zemindary of Sunnote Tukary, the property of Muterjeet Sing, comprehends many subordinate Talookdars and Zemindars. Is it the object of the present plan that Government should fix their respective quitals of Rent, or leave the adjustment with the Zemindar Meterjeet Sing?

Is

but as the quit Rent is determined by the present capability, any mistaken limits (for even the Adawluts may be misled by evidence) cannot affect the Mocurrerydars any further than by transfer of more or less profit from A. to B. nor can disputes arise about any material difference of land but in woody and long neglected spots, for the old residents can in general define the extent of villages by marks, as by nullahs, hills, embankments &c.

The right of damming rivers can only be decided by established custom, where new aqueducts and mounds are to be made, the supreme Board as Parliaments at home, consulting the general utility will grant particular licences.

The Zemindar will be appointed Tehseeldar and the Mocurrery of subordinate Talookdars, exclusive of his own villages, must be fixed by Government; and this is the great object of the Plan, for at present, the head Zemindar in capacity of renter always over burthens the inferior

Is there any objection to this interference on the part of Government?

If there is, ought not the head Zemindar when his own Rent is fixed to be compelled to fix that of the Talookdars and Zemindars who have a property in the Soil within the limits of his Zemindary?

inferior Proprietors, to spare himself and to make the Ryots shelter themselves in his portion and with a view of purchasing the Talooks when ruin obliges to sale, hence I remarked the fertility of these insulated spots by inequality of assessment and *until every one is protected by prescribed quit-rent the country cannot flourish.*

In the case of arrears is it meant that the whole of the village should be disposed of or only a portion thereof?

In the latter case how is the respective Quotas of Rent between the proprietors and purchaser to be determined?

Would this mode answer; let the Land be Sold by Public Auction, and the rent of the portion Sold as well as the price thereof be determined by the Sale, the original proprietor to be answerable for the remaining Quit-rent, be it what it may?

The property will be first distrained and if inadequate to liquidate the arrears, the whole village will be sold if no registered divisions has previously taken place, for it would postpone Government's dues too long, to examine the villages and to determine the disputed assessment of a portion of it for sale; but the Proprietors will never expose their estates to public auction, it being their interests to sell privately to avoid the expence and shame.

Suggestions.

That no sales or transfers be deemed valid, but such as are registered in the public Cutcherry.

Essential to the System.

That the Register be kept in English by the

Ditto and in Persian.

most

the assistant, and a fee upon each to be taken, the quantum of the Fee to be ascertained.

That printed forms be established for all bills of sale, or deeds of transfer. Most requisite.

Should the foregoing answers fail to afford full satisfaction to every question, yet the defects perhaps that remain not quite obviated may appear of insufficient moment to subvert the system. It must be considered that fallibility is annexed to human nature and that no plan of magnitude can be devised exempt from some objection. Upon a supposition that the moccurrey plan is the most perfect, I will proceed to suggest some rules that arise immediately from the subject.

1st. Where Zemindars are women or minors, instead of granting a separate allowance in land or money and government undertaking the risque and trouble of managing the remainder as a temporary farm, it would be proper for the Courts to appoint the nearest or best connection guardian, to give in annual accounts for the Judge's inspection and future responsibility, at present servants embezzle the separate allowance and the estate is injured by farmers aware of short continuance.

2^d. The resumed estates should be added to the rent-roll of each Pergunnah and not kept apart as at present, for exclusive of the accumulation of accounts by separate toujees, &c. a hope is encouraged of future relinquishment when the causes of sequestration may be obliterated and hence frequent Petitions for that purpose.

3^d. Occupancy should be deemed a valid title till better is shewn, and any dispossession should be fined and the dispossessed restored merely upon right of occupancy, without any necessity to prove other title, else every claimant will be induced to redress himself and oblige the dispossessed to suffer the risque and *onus probandi*, which must shake the foundation of all property.

4th. The plaintiffs should be required to pay the Tullubamah or expence of Bailiffs; for at present the defendants are burthened and harrassed by it before decision, which promotes vexatious prosecutions.

5th. Hereditary slavery is as shocking to Humanity as contrary to policy by suppressing population—In an extensive country deprived, at many periods of water conveyance, partial dearths are with difficulty remedied by supplies from other places, perhaps therefore in famines, charity cannot be solely relied upon, and it is requisite to permit mothers to part with their infants, but as their natural right ceases upon the child's arriving at maturity, it were a beneficial law to render all free at that period—The interested man will thereby have received an adequate compensation by labor for his purchase money and be induced to ingratiate the emancipated to continuance with him by mild treatment.

But I am deviating into distinct subjects, (though connected with the enlarged policy of securing the rights of mankind, for the good Government) and forbear till the heterogeneous compound of lord Paramount, Tax gatherer, Proprietor of the soil and head Farmer shall be analysed.

Under the peculiar disadvantages of drought and murrain I have reduced this simplification to practice, and trust to be pardoned taking this opportunity of returning acknowledgements to the Honourable Governor General in Council for the experimental permission allowed.

Feb. 5th.

THOMAS LAW, Collector.

To THOMAS LAW, *Esq.*
COLLECTOR of BAHAR.

SIR,

Mr. SHORE having laid before the Board of Revenue copies of your letter and enclosure of the 30th Ultimo, addressed to him in answer to his queries on the plan of settlement proposed by you, the Board have forwarded copies, with their observations thereon, to the Governor General in Council, at the same time they desire your replies to the accompanying questions on the subject.

I am, SIR,

Your most obedient servant,

J. H. HARINGTON, *Sec.*

Revenue Board, Calcutta, Feb. 20, 1789.

To J. H. HARINGTON, *Esq.*
SECRETARY to the REVENUE BOARD.

SIR,

I AM favored with the questions of the Board enclosed in your letter of the 20th Instant and have the honor to submit my answers to their perusal.

I remain, SIR,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

Calcutta, Feb. 23, 1789.

Questions

Questions from the Board of Revenue.

1st. Is there any regular known system of Revenue at present existing in the province of Bahar for ascertaining the amount of the yearly demand of the sovereign; the gross resources from which it should be forthcoming and the mode to be observed in collecting it?

I know of none; the History of Indostan in every page records the despotism of Emperors and rebellion of Feudatory Lords. The Vassals must have been taxed unlimitedly from wars, &c. all the anarchy of Feudal Governments prevailed and the numerous Forts evince the many authorities, &c. When power depends upon the longest Sword revolutions on so great a continent must have been frequent and subversive of all Regular system of Revenue. When the Mussulmans subdued the country they found a Maharajah, inferior Rajahs and Ryots. And to this day the Rajahs in the hills have continued tributary Land-holders.

2d. If there be, on what principle is it founded? If on *taxation*, in what proportion is it levied on the gross rental, and by what rules or standard, progressively or at once, has the present Jumma been established? If it be founded on *Rent* or a certain proportion of the produce of the Soil, shared with the Husbandmen, what are the proportions fixed between landlord and

I am not acquainted with any fixed rules of taxation, the division of the crop excepted, which I have already stated. I understand that Mr. James Grant has written with assiduous research and great ingenuity an analysis and I trust to be excused referring thereto for what has escaped my knowledge.

tenant

Ditto

tenant, what rate of charges on account of management or what are the specific sums so received and disbursed in the proposed Moccurrey districts?

3d. Whatever may be the general principle of the revenue system of Bahar, or especially in the proposed Moccurrey districts it has no doubt been collected somewhere with precision perhaps from written institutes, from royal edicts, or from forms of the Royal Exchequer whatever may be the source of knowledge, it is to be set forth.

Ditto.

4th. Does practical management in the assessment and collection of Revenue correspond with the theory of such sources of knowledge? In what points and in what apparent circumstances do they differ and does the defect appear to be in the original constitution, or in the prevalent system?

Ditto.

5th. If there be no regular known system of revenue actually existing in Bahar, or the districts in question; no traces of the former existence of such a system, sufficient to ascertain its nature and determine how far it might be practicable or eligible to recur to it under present circumstances,

Ditto.

nor

nor any fixed principle to regulate the demand, receipt and charges of the collection in the behalf of Government what are the sources of knowledge? where have been the investigations and from whose reports and well founded opinions are we to draw information to enable us to institute a new system of revenue?

6th. Again, if there be no such system as "Laws and constitutions of India" where are "the Laws and constitution of India" referred to in the 39th Section of the Act of Parliament, passed in the year 1784 "for establishing upon Principles of moderation and Justice the rules by which Rents &c. are to be rendered and paid to the united Company?"

7th. In what points does the Mocurrery Scheme differ from the existing Zemindary Tenures? and what are its comparative advantages to the state and peasantry as far as these can be set forth on experienced or well founded calculation?

8th. What have been the annual Jumma, receipt and charges of the proposed Mocurrery districts from the first settlement of Mahomed Reza Cawn in 1765 to the present

These are enumerated in the plan and I forbear to trouble with a repetition.

The accomptant General can alone state the variation of the collections in all the Pergunnahs since 1765.

present time? To what causes are the decline and actual deficiency of Revenue, if there be any to be ascribed? How are farther defalcations to be prevented under the forms of a perpetual lease at a fixed Rent seeing that an annually decreasing assessment has scarcely ever been realized?

9th. Is landed property vested exclusively in the Sovereign or in the Zemindars and Ryots? If in the latter, why is it to be again disposed of? If in the former but now proposed to be transferred to the latter or some other descriptions of the Land-holders, on what terms? on what principles, under what authority, consistently with the above mentioned Act of Parliament and for what political ends and pecuniary advantages?

I have endeavoured to make myself acquainted fully with this point and my opinion is that the Zemindar is indisputable Proprietor of the Soil, and the Ryot, but a vassal, or peasant. The Potahs of my plan are but for one year, confirmable in perpetuity if approved from Great Britain. The political ends and pecuniary advantages I have already enumerated the question appears to me rather what system should be adopted than what has existed. Error should be corrected if for a moment it is admitted that under a wretched Mogul Government there existed no rights, it must be asked should the English not give some? if few, whether we cannot extend them. The great object at home and in Bengal is to govern for the best, when the people are rich Government must be so, it need not be

10th. Are demands of Revenue to be proportioned to present or eventual exigencies of Government or in what degree is Government to share in the profits of the Improvements?

11th. In establishing the proposed Moccurrency Jumma of Narhut Samoy &c. how are we assured of having included all the proper territorial share and resources belonging to Government—Before property be disposed of, ought not its value to be accurately known? on whom devolves the Malikana or the ousted Zemindar's allowance of Ten per Cent. and to whom would devolve the selection and appointments of the numerous Moccurrencydars, or new species of Proprietors, with a devolving right of such valuable property and privileges to their heirs? If to the Collectors, would it not afford a new extensive and extraordinary latitude for patronage, it being the great ambition of the cultivators and other classes of natives to get possession of some proportion of land in perpetuity?

apprehended that means will not be found to avail themselves of subjects' wealth?

This is comprised in my reply to Mr. Shore's proposition of the same nature.

The extent of this large territory renders an accurate knowledge of the value of the land difficult, and the idea of its attempt must postpone every system. For to-morrow it is different from to day. To me it appears sufficient to know that a Pergunnah paid less under a farmery and was notwithstanding in decline from the rapacity of limited interest in it. If any villages are omitted, Government will benefit by subsequent annexation. The Zemindar will receive the one thenth from the Moccurrencydar. Government will determine who are to form the assessment but as almost every village has a Proprietor the patronage will be very little, besides the Collectors at present nominate to whole Pergunnahs retaining also a lasting influence, since re-

newals

newals of leases in a great measure depend upon them. Government will not permit the quit-rent settlement to fall below the preceeding years jumma without a deputation. Partiality may forbear exacting the highest rent from each village, that however is preferable to supporting a farmer in overburthening. The allotment once formed precludes all alteration, future influence, &c. The Courts of Justice will only remain for business and trust, and until Government prescribe their demands and have an intermediate Judicial authority I see not how the subjects can be secure and flourish.

Without that, we shall resemble Moguls, every new ruler changing preceeding systems, establishing Zemindary rights one year and annulling them another. Though I have already trespasssed much, I hope to be pardoned applying the reasoning of a deceased author, upon the arguments of men "who not defective in judgement and general experience." Are advocates for "Governments collecting immediately " from the Ryot or Peasant. Those " who

" who pursue this train of reasoning
" seem not sufficiently to enquire whi-
" ther it will lead them, nor to know
" that it will equally shew the propriety
" of suppressing all whole sale trade."

After expatiating upon this, he con-
cludes.

" According to these Schemes uni-
" versal plenty is to begin and end in
" universal misery. Hope and emula-
" tion will be utterly extinguished and
" as all must obey the call of immediate
" necessity, nothing that requires ex-
" tensive views or provides for distant
" consequences will ever be perform-
" ed."

APPENDIX

A P P E N D I X.

X I D I E I A

A P P E N D I X.

E N C L O S U R E.

(A).

To JOHN SHORE, *Esq.*
PRESIDENT of the BOARD of REVENUE,
FORT WILLIAM.

S I R,

I AM honored with your letter of the 26th November, and with solicitude to give you satisfactory answers to the questions proposed therein, have delayed till now its acknowledgement.

I have in vain endeavoured to find the Hindoo Synonyme, to the Persian name "*Zemindar* and consequently failed in obtaining a distinct account of his *Tenure* and *rights*, indeed under a Feodal system which has prevailed from time immemorial, the idea of a quit-rent, or Mocurrery Tenure cannot have been entertained, for the European maxim of a distinct Military force and of raising supplies by funding is totally unknown. Independence and security from the exactions of arbitrary power was never claimed, to assert it even were tantamount to rebellion.

The Maha Rajah under the Hindoo Government, taxed his liege Lords as his necessities or partialities dictated.—The musulman Government observed the same principles and when refractory Zemindars refused the tribute, The Emperor gave the estate to a favourite Officer who was to repay himself the expence of subduing it from the produce.

The

The Jaghire, Ultumgau, &c. tenures virtually annul every right of the Proprietor, who in general obtained a few villages for the support of his Family, when he submitted and paid obeisance.

I have learnt from the best authority that the Patna Council in Mr. Vansittart's time seeing the precarious situation of Zemindars and the evil of alienating distinct villages rentfree, first fixed five per Cent upon the produce of their estates, and afterwards finding that the Farmers could not raise payment by the sale of them, they ultimately determined the per centage at one tenth that the wealthy might be induced to purchase, and enable the Farmers to liquidate their Revenue.

I submit to your perusal separate answers to each question, together with the Copies of funnuds required from the Daroga of the Amaunut Duffer which will further elucidate.

I remain, S I R,

Your most obedient humble servant,

T. L A W, *Collector.*

GYA, January 9, 1788.

ANSWERS of RUSTERAM DAROGAH of the Duffer Amaunut to
the QUESTIONS transmitted in a Letter from the PRESIDENT of
the BOARD of REVENUE, under date the 26th November 1787.

Questions.

Answers.

1st. From what period has the Malican-
nah received by the Zemindars in Bahar
been

When the Emperors first dispossessed
the Rajahs of Hindostan and introdu-
ced

been first allowed?

ced regulations for settling the Zemindars after their own manner, they particularly favored the Proprietors of the lands and demanded a small share of the Revenue; when the Country was flourishing, the Emperors ordered the rents, to be collected in proportion to the produce and the Zemindars began to represent their Embarrassments. In consequence of which, it was fixed that in case the Zemindars were incapable of making engagements, they should receive an allowance of Maliconnah but centuries have elapsed since that period, it is hard to compute the Number of years or specify the name of the Emperors.

2d. Do the Proprietors of Jaghiers and Ultumgaws universally pay to the Zemindars Maliconah or allow them possession of Maliconnah lands?

The Proprietors of Jagheirs and Ultumgaws pay Maliconah and some times allow Zemindars possession of lands, and the holders of Aymahs have usually alienated when they first got the lands, a proportion of them as Maliconnah, but sometimes have paid the Zemindars the amount in money the other rent free land holders grant in the same manner a proportion of lands and

3d.

and some times an allowance of money to the Zemindars.

3d. State some specific instances of the amount paid the Zemindars by the Jagherdars Ultumgahdars on account Maliconnah in the form of an account noticing the names of both the amount of the Jaghiers and Ultumgaws.

Golaum Ghose, (brother of Rajah Ameer Ullah, Zemindar of village Iclaulpore, &c. Pergunnah Eoh and village Uniauwun Pergunnah Incha annexed to the Jaghire of Afful Ullah Khan, &c. and descendants of Shaik Ullah), receives Maliconnah estimated at the rate of twenty-five per Cent. pursuant to ancient custom notwithstanding twenty-five Rupees is infringing the regulations, the other Jaghiredars in the same Pergunnahs pay also in that proportion, the custom originates from this circumstance when a sequestration of their estates took place in former times the predecessors of the above Zemindars shewed great indulgence and favour to the ancestors of the present Proprietors of the Jaghire lands.

Colaum Gose Khawn receives Maliconnah also account village Abrona &c. Pergunnah Morurah attached to Nabob Mozzuffer Jung's Jaghire, estimated at the rate of ten Rupees per Cent. Ultumgaws Mollenarain Nyele Sing,
Denon

Denon Sing and Abahynarin, Proprietors of village Sula, Pergunnah Gyaspore attached to the Ultumgaw of Shaik Khan deceased, are allowed ten per Cent. account Maliconnah. Shaik Canum Ally and Shaik Rafawun Proprietors of the village Conapore Shah-Jehanpore Ultumgaw of Rajah Kyale-ram, are allowed ten per Cent. Malconnah.

Kawul Balehund, &c. Proprietors of Bunapore Pergunnah Gyspore, Ultumgaw of Surajahuddeen receive ten Rupees per Cent. account Maliconnah.

AYMAS.

Juaroy Beekaroy and Bucktaroy Proprietors of Cunumpoorah, Havely Azimabad, Ayma of Mirza Afzul Ally have held possessions of Maliconnah lands at the rate of ten Begahs per hundred for many years.

4th. Are there any Zemindars now in possession of Lands which existed as Zemindary before the year 1550 Eng. style?

The Zemindars have had possession of their lands for centuries but Maliconnah has not existed for so long a period, Enaum and Nanhar Villages have been appropriated to the Zemindars for many

Donor and Proprietor
of Village, Permanent
are attached to the Village of
which is attached to the Village of

5th. You must deliver a copy of the general form of a grant for a Jaghier with remarks specifying any admitted variations from the General Rule.

Kawal Balaiah & Proprietor
of Village, Permanent
of Village, Permanent
of Village, Permanent

James Becking and Proprietor
of Village, Permanent
of Village, Permanent
of Village, Permanent

The Proprietors have had possession
of their land for centuries but Malcom
has not existed for a long period
and the Village has been
appropriated to the Proprietors for
many

many years, but some have been attached by former Rulers, some resumed by the Company, and some are still retained by the Proprietors.

This will appear from the accompanying copy of a Jaghier Sunnud as required, the variations which subsist are as follow, some grants are restricted to the death of the Proprietors, some depend on their dismissal, and some specify the Provision of the Royal Wardrobe as the condition of the tenure.

In other grants the word dismissal, &c. is omitted.

Some times the number of villages are inserted but in general they are not mentioned.

IV. COPIES.

1st. Jaghiery Sunnud of Rajah Sitabroy.

2^d. Ditto of Abo Mahomed Khan.

3^d. Mutaby of Mahomod Daouds Jaghire.

4th. Ditto M ahomed Tuckh Khan.

(B).

To JOHN SHORE, Esq.
PRESIDENT of the BOARD of REVENUE,
FORT WILLIAM.

SIR,

SINCE I had the honor to reply to your letter of the 26th Nov. I have examined the Patna Consultations and have the pleasure to enclose Extracts, which ascertain the periods when the Malikonnah was fixed with the sentiments which occasioned it.

I remain, SIR,

Your most obedient humble servant,

THOMAS LAW, Collector.

GYA, Jan. 15, 1788.

EXTRACT from the 1st PATNA CONSULTATIONS,
under date the 5th Nov. 1770.

JAMES ALEXANDER, Esq.

Messrs. { GEORGE VANSITTART,
ROBERT PALK.

AGREED, that the following form of Agreement shall be entered into by the renters; and that in such parts of the country as shall not be rented Perwannahs shall be written to the several Aumils that the Collections shall be made according to that Regulation from the Ryotts that whatever Allowances to servants, &c. are necessary, to be paid from the Sircar and no separate Collections whatever be made on that account.

FORM

FORM of the AGREEMENT.

I———having rented———in the Subah Bahar for the sum of———in full of Mal* and Abwab †, Foujedarry and Dehdarry ‡, Chucklemoney ‡, and Mehemony ‡, &c. (exclusive of the Burhmooter, &c. charity lands) do hereby engage that I will pay the said Sum Fuffil by Fuffil and Kift by Kift without any pretence whatever; and I will besides pay the several Proprietors, according to Custom and agreeable to the separate Paper and Ruffoom, of the Cazys of the Sudder and Mofuffil Canongoes, and the allowance of Pensioners &c. Muscooraut, I will either agree with the Ryotts and give them fixed Pottahs with their own consent including cesses &c. as well as the Revenue; or else where the Ryotts do not chuse to enter into such an agreement I will collect from them in kind taking only Twenty-two and half Seer in the Maund and leaving the other Seventeen and half Seer to the Ryotts, not subject to any deductions whatever; with respect to small Zemindars and Talookdars, I will settle the Rents with them, if we can agree upon the Terms, or if we cannot, I will take the Talook || into my own hands, and make them an allowance of five per Cent on the produce; I will collect no fines nor possess myself of the effects of People dying without Heirs. Fines and all such effects belong to the Circar.

EXTRACT from a Letter of the Governor General and Council, dated FORT WILLIAM, February 4, 1771.

IN the agreements which you have entered into with the Farmers we observe that by one of the Articles, the Zemindars and the Talookdars are put too much under the power of the Farmers who are allowed to settle such Terms with those People as may be most for their interest, and if they cannot agree on those Terms they may take the Talooks into their hands, on making an allowance to the Ta-

* Land Revenue.

† Fines of Criminal Courts.

‡ Names of leases.

|| Part of a large estate.

lookdars

lookdars of five per Cent on the produce for their subsistence: as such a power may, and in many places undoubtedly will be exerted, to the prejudice of the petty Zemindars and Talookdars, we desire that in your next agreements with the Farmers on making a new Settlement this Article may be amended.

EXTRACT *from the PATNA CONSULTATIONS, under
date the 2d March 1771.*

BY every information we can obtain the Farmers would never be able to adjust their Rent with the Talookdars unless they were indulged with the alternative of taking their lands under their own management, and there is less reason to apprehend any inconvenience from the system, because the bad debts and expences to which they subject themselves by so doing, makes them always more disposed to come to an agreement with the Talookdars *if they will come to adequate Terms*; however if they approve it, we will in future fix ten per Cent instead of five, as the Talookdar's allowance, and this we understand to be the ancient allowance agreeable to the constitution of the Country Government. It is true this would occasion some small difference in the amount of the Revenue but the difference we believe would be fully compensated by the addition it would give to the value of landed property and the security which would from thence arise against outstanding balances.

EXTRACT *of a Letter from the Governor General and
Council, dated FORT WILLIAM, May 13, 1771.*

THE Regulation for obliging the Farmers to allow the Talookdars ten per Cent where they shall take the Farm into their own hands we entirely approve of as it is much more just and equitable than the former allowance.

EXTRACT

EXTRACT *from the* PATNA CONSULTATIONS, *under*
date the 4th June 1771.

IN the future engagements ten per Cent shall be allowed to the Talookdars agreeable to your orders, we propose also if you approve, to make them engage that, if the Government should think proper, they will continue to hold their farms a fourth year on the same terms as the third, we mean this with a view to prevent them from being guilty of exactions in the Pergunnahs the third year on a supposition that they will be no longer interested in their welfare.

(C).

To JOHN SHORE, *Esq.*

PRESIDENT *and* MEMBERS *of the* BOARD *of* REVENUE.

GENTLEMEN,

WHEN effects are caused contrary to my superiors benevolent intentions it becomes my duty to state them. Permit me therefore to explain that the Fifty-third and Fifty-sixth Articles of the Revenue Regulations dictated for a guardian attention to the Zemindars Interest, have operated reversely prejudicial.

Aumils who are obliged to pay their Revenue punctually, will not rent to men whose property can only be obtained after a long and tedious process, with a reference to the Presidency; nor will bankers assist them with loans, restraint upon the ready transfer of property must cause its depreciation and notwithstanding every precaution wisdom can devise, it is impossible to prevent revolutions in families; the distressed therefore are ultimately compelled to dispose of their estates considerably

considerably under value from the prohibition annexed thereto. The other Articles have wisely provided redress for every grievance. Permit me to recommend that all formal Zemindarry Sales legally authenticated be valid without impediment.

I am SIR,

Your most obedient servant,

THOMAS LAW, *Collector.*

GYA, July 31, 1788.

(D).

To JOHN SHORE, *Esq.*

PRESIDENT *and* MEMBERS of the BOARD of REVENUE.

GENTLEMEN,

IT has been one of the most grateful parts of my duty to fulfil your orders by the suggestion of any Regulations that may occur for general ease and benefit.

In recommending an alteration of the present Kistbundies, to every two Months, or six in the year, I may at one glance appear to intrude with a trivial amendment, I trust it will prove only inferior to that of forming a moccerry system. The accumulation of accounts and the numerous establishments required are the obvious objections, but the evils multiply through every gradation downwards. The Collector from the full Moon to the 15th of next month never forbears urgency and summonses. The Aumil to avoid the necessity of borrowing at Interest from Bankers, never grants delay beyond the full Moon and distrains upon failure; the under Renters therefore to avert these inconveniences, collect from inferior Tenants at fifteen day instalments, or twice every Month.

The

The expence of Hircarrahs to receive petty sums, and their vexatious extortions so frequently repeated, depress the poorest but most industrious subjects.

These however are not their only sufferings.—They are often deprived by restraint of the valuable season for cultivation, often prevented from reaping, always obliged to sell their grain disadvantageously, and hence, too often punished and ruined at the end of the year for failures which a little forbearance would have averted. Even those who prove fortunate enough to clear themselves, are obliged to borrow money at Interest, to purchase the same grain at two maund per Rupee for sowing, which they sold for five maunds.

Harpy Bailiffs, and drone usurers instead of adding to the Stock of useful labour only prey upon it. If it is admitted that the aggregate profits, of laborious individuals constitute the wealth of a state; Government must undeniably lose beyond calculation over so extensive a Country yielding only land Revenue. Self-interest therefore coincides with humanity, to correct a form which incurs expences and creates embarrassments from the highest to the lowest.

Perhaps the characters and fortunes of Farmers, prohibit an extension of credit, that of two months however, does not appear to cause insecurity of collections, but let me avoid deviating from my province which is only to submit for the discussion and determination of my superiors.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, Collector.

GYA July 12, 1788.

To

(77)

(E).

To JOHN SHORE, Esq.
PRESIDENT and MEMBERS of the BOARD of REVENUE.
FORT WILLIAM.

GENTLEMEN,

I AM honored with your letter of the 13th April.

The Canongoe Officers in each Pergunnah will at present serve to demonstrate the measurement and name of each village, as also the former Jumma either by old records or copies in the possession of the *Heirs* or *Purchasers* which are preserved by them merely as title deeds to receive the salaries and lands annexed to the office.

Upon our first acquisition of the Dewanny, these offices were requisite referees but upwards of twenty years being now elapsed, rights are ascertained in the Adawlut by length of possession, no reliance can be placed on any Canongoe Reports nor is the office at present of any real service.

The Farmers have always carried away the proceedings since our Government, so that every regulation and order to them during the Patna Council can only be found in the Persian Dafter or in the English proceedings.

The only mode to remedy these abuses which occurs to me, is to appoint the assistant under each Collector to be in the Character of Company's Attorney to prosecute or defend every suit; thus a cause is regularly proceeded in and finally adjusted; either party may appeal, in short by such a system every right will be gradually

dually ascertained and *recorded*, but at present the Company must suffer or their subjects, whilst, the Collector is both Prosecutor and Judge. My sentiments upon this subject will appear at large in my correspondence with Mr. Bushby.

I have written for the Statements of the Canongoe allowance which are not yet all received, and I trust that this will excuse my delay.

I have the honor to subjoin for your perusal, Translates of orders which were adopted by me through necessity, to obviate the defect for public offices of record, if the Cauzeys were obliged on pain of forfeiting their appointments, monthly to transmit an abstract of their proceedings and these preserved in the Adawlut, all transactions in future would be readily proved, and thus the frauds of antedating, &c. easily detected.

“ Be it known that all orders issued to you must be copied and delivered to the head Canongoes of the Pergunnah under your charge and they on their part must keep a Book for the insertion of such orders to recur to when wanted ; let this strictly be complied with.”

Translate of a Perwannah to Nerhem Ally Cauzy of Pergunnah Cheynpore.

“ It is hereby ordered that you be present and perform the duties of your office and authenticate with your own seal every paper, Bill of Sale and writing whatever after they are proved by the signature of witnesses; of which particulars you must invariably transmit month by month a true abstract inserting therein the names of the parties and date of their engagements.”

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, Collector.

GYA, the 21st April 1787.

FORM

FORM of a CABOULEAT.

1st. Whereas I have taken the farm of the village ——— in Pergunnah containing ——— Begahs, from the commencement of the year 1196 Fuffily at the Jummah of ——— Rupees exclusive of Gung. (Market) duties.

2^d. I therefore hereby engage and promise in Writing to pay the Revenue of the aforefaid village to the above amount year by year without encrease or diminution agreeable to my Cabooleat and account Kiftbundy.

3^d. If any one eftablifhes his claim to the Zemindary of the aforefaid village; I will annually pay to him or his Heirs Malikana, at the rate of Ten Rupees per Cent. on the Jumma aforefaid over and above the rent to Government.

4th. If at any time expences are incurred by Government for protecting the country, and other accounts, I agree to the raifing of Taxes in proportion to this Moccurey Jumma for paying off thofe expences.

5th. Provided in the neighbourhood of the faid villages, any difputes arife refpecting its boundaries or limits and the extent is leffened by a decree of the Adawlut, I will not claim any deduction, but be held refponfible for all fuch charges of Law fuits and litigations, loffes of feafons and expences of cultivation; Government has nothing to do with thefe circumftances, the above rent is ftipulated for the village and recoverable from me or my Heirs, or by the fale thereof.

6th. Whatever engagements in money or kind are mutually entered into at the beginning of the year with the fatisfaction of the Ryotts, fhall be adjusted without

out any Abwabs or Cesses; I will collect according to the terms which are settled without encrease thereon.

7th. I will faithfully account with Government for all uninheritable property of persons dying and flying from the country and give up all right thereto.

8th. I will pay on my own account for raising embankments and cutting water courses at the aforefaid village, or jointly with other persons at another place when it is our mutual interest, without excuses.

9th. If the Honourable Company in England or Ruler of the country refuse to confirm this Moccurrey lease to my Heirs, I hereby declare this engagement to be made for one year only and after that time is expired, to be of no validity whatever.

منته
چون موضع پر کنه
که رقبه آن تخمینا
بیکه است از ابتدای سنه
روپیه سوای سایر کنجیات تهر بیکه
گرفتم اقرار مینمایم و نوشته میدهم که مالکذاری موضع مرقوم بجمع مبلغ مذکور بی کم و زیاد سال
بسال بموجب قبولیت و قسط بندی میکرده باشم
موضع مذکور پیش حاکم بنام خود ثابت کند سوای جمع مالکذاری سرکار ناکانه آن سال بسال
بموجب جمع مزبور سهری صدده روپیه به او یا وارثان او میداده باشم و اگر در کدام سال خرج
حاکم برای حفاظت ملک و غیره افتد قبول میکنم که رسد آن بر جمع مقرری بسته شود
و در صورتیکه بموجب مذکور تکرار سرحد و سوانه از قرب جوار رود دهار و روی تجویر عدالت
رقبه موضع مذکور کم گردد و هوئی کمی از سرکار نخواهم کرد و نیز در چنین تکرار و قضایا هر چه که خرج
عدالت افتد و آفت آسمانی اخراجات تردد و تلاش آن از من تعلق دارد و از سرکار عطف نیست
مالکذاری

مال کداری دیهه موافق جمع مرقوم الصدر لا کلام بر موضع مذکور است و من من باشد خواه و مه
 وارثان من یا فروخت شود و نه نقدی و بهاولی و در سر سال آنچه بر اضی طرفین بار عایا منقح گردد
 بلا ابواب نوشت و ام موافق آن بکیرم زیاده ازان نکیرم و مال لا وارث و فوتی و فراری مسلم بسرکار
 رسانیده و ام ازان هیچ دعوی نداشته باشد و برای بستن باندیه یا کندیدن بین دیهه طاقه من
 یادیکر جا که ازان غایده بودیکر ان و متممقرم باشد رسد آن بلا عذر بر جمع خود و دم و اگر صاحبان
 ولایت کمپنی انکریز بهادر یا حاکم ثانی الحال تهیکه مقرری وراثت من قبول نکند اقرار میکنم
 که قبولیت هذا صرف برای یکسال است آینده فسخ خواهد کردید بنا بر ان این چند کلمه بطریق
 قبولیت نوشته داده شد که عند الحاجت بکار آید تحریر مرا فی التاریخ

(F).

FORM of a POTTAH.

1st. Whereas the village _____ in Pergunnah _____ containing _____
 Begahs has been granted _____ in farm the commencement of the year 1196
 Fuffily at the Jumma of _____ Rupees exclusive of Gunge duties.

2^d. He must therefore pay up the Revenue of the aforefaid villages settled at
 the above amount year by year without encrease or diminution, agreeable to his
 Cabooleat and account Kiftbundee.

3^d. If any one establishes his claim to the Zemindarry of the faid village he
 will annually pay to him and his Heirs Malikana at the rate of Ten Rupees per
 Cent. on the Jumma aforefaid over and above the rent of Government.

4th. If at any time expenses are incurred by Government for protecting the country and other accounts, he will agree to the raising of taxes in proportion to the Moccurrey Jumma for paying off those expenses.

5th. Provided in the neighbourhood of the said village any disputes arise respecting its boundaries and limits and the extent is lessened by a decree of the Adawlut, he is not to claim any deduction but be held responsible for all such charges of Law suits and litigations, losses of season and expences of cultivation: Government has nothing to do with these circumstances; the above rent is stipulated for the village and is recoverable from him or his Heirs or by the sale thereof.

6th. Whatever engagements in money or kind are mutually entered into at the beginning of the year with the satisfaction of the Ryots, he will adjust without any Aboawbs or Cesses and will collect according to the terms which are settled without any increase thereon.

7th. He will faithfully account with Government for all inheritable property of persons dying and flying from the country and give up all rights thereto.

8th. He will pay on his own account for raising embankments and cutting water courses at the aforesaid village, or jointly with other persons at another place, when it is their mutual interest, without excuses.

9th. If the Honourable Company in England or Governor General in Council approve of perpetuating this Moccurrey lease to him and his Heirs, a Moccurrey fannud shall be granted and authenticated with the Company's Seal and Signed by the Governor General in Council; but in case of their not confirming it is hereby declared that the engagement is made for one year only and after that term is of no validity whatever.]

(G).

To JOHN SHORE, Esq.

PRESIDENT and MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

AVAILING myself of the first rains to visit the westward division of my district to promote the cultivation, I took that opportunity also, to ascertain the truth of reports respecting the capital Mart, "Daoodnagur," and found that many Merchants had absconded through the distraction and extortion of more than a dozen Collectors of duties; each heir of the Jaghire having a separate servant for his proportion.

The Government must suffer very much in its internal trade and the enlarged Policy of annihilating *Custom House duties* be greatly obviated.

Some Regulations appear requisite for the internal Gunges in alienated tenures; or they might be purchased to the advantage of Government in every sense.

Those markets which are in Nezamat lands, might at this crisis be modified and separated from the farms instead of being lumped to the Aumil with his other Revenue; for any alleviation of rates will occasion a claim of deduction—although the collections may actually encrease; for it has been proved that Custom House Arithmetic is often paradoxical.

My arrangement in the town of Bahar, has been so successful in suppressing robberies and promoting the resort of Beoparries without any expence of Government, the establishment being more than defrayed by accumulating receipts and the general subject appears of such magnitude, that I hope it will justify this intrusion.

I remain, S I R,

Your most obedient humble servant,

THOMAS LAW, Collector.

GYA, July 26, 1788.

To

(H).

To JOHN SHORE, Esq.

PRESIDENT and MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

I AM honored with your letter under date the 5th Instant enclosing proposed Regulations respecting rent-free alienations and Maliconnah lands and requiring my opinion of the probable consequences, for the information of his Lordship in Council.

My correspondence with Mr. Bushby occasioned me often to reason upon his appointment, yet with diffidence I must submit my sentiments on so delicate a subject.

The revision of Sunhuds * must always be expensive, troublesome and alarming to the landholders and in general unprofitable to Government ; no Collector has time, his delegate therefore may terrify, extort money and release estates and as I before ventured to suggest " It appears unjust to molest any one in possession without the " *appearance of an injured party* " and for this purpose in my letter under date the 23d June 1786 I recommended that the head assistant should be prosecutor on the part of the Company with a per Centage and the Collector decide the claims in the Adawlut from which an appeal lies to either party. The Natives cannot then complain " of their inability to assert their rights, the Judge being interested in depriving them of their estates and consequently anxious to avail himself of any " trivial defect. "

The assistant will be active to benefit Government from mutual Interest but be-

* Title deeds.

ing unable to determine, he cannot abuse his trust and as his proceedings must be public, he will not discredit himself by litigious claims; *the holders also under good Tenure will thus be at ease relying upon the fixed Laws*; but when the same person is Judge, Party and Ruler, he may privately work upon the fears of many, and though I never knew of the operation of this influence, yet a Government should avoid granting so dangerous an authority, and this is the obnoxious argument, against the former appointment.

With every apology for this extraneous remark I shall now humbly fulfil your orders respecting the separate article, viz.

FIRST.

That all grants of rent free lands previous to the 12th August 1765, the date of the Dewanny grant, shall be deemed valid, under the following limitations.

Unobjectionable.

1st. That the Grantee actually and bona-fide obtained possession of the lands so granted, previous to the date prescribed.

1st Ditto.

2^d. That the land has not been subsequently resumed by the Officers or orders of Government.

2^d Ditto.

SECOND.

That all grants of land made since that period, by any other authority than that of the Government of the country, and not confirmed

Ditto.

1st. Un-

confirmed by them, shall be held invalid and liable to resumption and annexation to the rental of Government, under the following notifications and limitations.

1st. That grants under the signature of the Chiefs of the provincial Councils and Seals of the Council for rent free lands under One Hundred Rupees annual rent, having been authorized by a Regulation of Government be excepted and reported to the Governor General in Council previous to any resumption.

2^d. That where the grants specify a quantity of land not exceeding one hundred Begahs, one half only of the rents thereof realized by the possessors be resumed, but that the whole be declared forfeited and resumable upon the death of the present possessor, after which the rents thereof are to be reannexed to the public rental; this respects all grants, excepting those specified in the first Regulation and the preceding limitation.

3^d. That when the grants specify a quantity of land less than ten Begahs and such land is bona fide appropriated to the maintenance

1st. Unobjectionable.

2^d. I think that either the whole should be resumed or released during the present incumbent, to avoid vexatious and expensive investigations of the crop for which Aumeens must be deputed and their salaries will absorb all the produce.

3^d. Unobjectionable.

Included

maintenance of Brahmins or other religious or charitable purposes it be not resumed without a previous report thereon and orders issued in consequence.

THIRD.

That the second Regulations without **Included in the 2d article.**
any regard to the second and third limitation thereof, shall absolutely and positively take place with respect to all grants of rent free lands, made from the commencement of the Bengal year 1178 and from 1179 Fifty year which are herein declared invalid.

FOURTH.

That possession antecedent to the date of **A humane definite order.**
the Dewanny, where it has been subsequently continued to the present time, shall be held of equal validity with any grant under the following restriction:

That the possessor shall have complied with the former regulation of Government for Registering his Land in consequence of any requisitions publicly notified for that purpose.

That

This

FIFTH.

That Aumils, Farmers or Officers of Government, employed in the collections discovering alienations of Land shall upon their reannexation to the public rental, be entitled to the Revenue thereof, for the year in which it is made or the proportion of the rents for that part of the year unexpired.

This should be inserted in the Aumils Pottahs.

SIXTH.

That to guard against collusions on the part of the Aumils, Farmers and Officers in consequence of the notifications of the fifth Regulation which may be perverted to an instrument of oppression without advantage to the Government, it be declared, that if any Aumil shall enter into a compromise with any holder of alienated Lands for concealing the Tenure, he shall for any consideration received by him, as a compromise, forfeit three times the amount and the Collectors are to be enjoined to enforce this resolution.

A proper Penalty, but one-half should be given to the informer as it strengthens the dread of discovery.

SEVENTH.

That nothing herein said be understood to authorize in future the succession of any person to rent free-lands although possessed before

Unobjectionable.

The

before the date of the Dewanny, unless the grant hereof shall express the descent of such lands by inheritance. The same rule is to apply to possessions acquired before the Dewanny, not founded upon any funnud or grant. But these cases are to be subject to the following limitation that where one or more successions may have taken place before the date of the Dewanny, no resumption upon the demise of the possessor shall take place, without the authority of the Governor General in Council to whom notice of such an event is immediately to be communicated.

EIGHT.

Farmers, Aumils, Zemindars or others alienating lands without the sanction of Government previously obtained, shall forfeit Five Rupees for every Begah so alienated.

The Grantee should be jointly answerable, for an indigent Zemindar will risque the penalty for a small ready sum and the fraudulent receiver who is equally culpable escape. Moreover persons will be deterred from collusively purchasing what he is in danger of refunding with loss.

NINTH.

The above regulations are not to affect any grants made or confirmed by the Superintendent of the Bazai Zemin in Bengal, in virtue of the powers vested in

Unobjectionable.

him
M

Un-

him nor the specific regulations laid down for Jaghiers, Altumga and Muddet Mask in Bahar.

The following regulations regarding Malikonnah lands, relate exclusively to the Scoubah of Behar in which alone this tenure exists.

FIRST.

That no grants for Maliconnah land shall be deemed valid, excepting such as may have been made or confirmed by the Supreme Authority of the country; that is, the Governor General and Council, for the time being. **Unobjectionable.**

SECOND.

That any Aumil, Zemindar or others in future making grants of Malconnah lands shall forfeit Five Rupees for every Begah so granted. **One-half recommended to the informer for reasons above assigned.**

THIRD.

That when a settlement is included with any Zemindar for the rents of his Zemindarry, it is to be understood as made for the whole Zemindarry, upon fair and equitable terms, without any specification or distinction of Malconnah. **Unobjectionable.**

FOURTH.

Ub-

FOURTH.

The Zemindars, not having the management of their own lands are, as at present, agreeable to the constitution of the Soubah, to receive an Allowance of Ten per Cent. Malconnah on the net Jummah of the Zemindarry.

Unobjectionable.

In reply to your questions, Gentlemen, respecting the quantity of land recoverable, I must acknowledge my inability to form an estimate; also of the probable amount of the alienations given up, by the limitations in the Second General Article.

In England the maxim is admitted *that possession is a good title till a Superior one is proved else, all Security would be lost by investigation of titles.*

The Natives cannot pretend an objection to Government's recovery of its rights by *legal process* and I am convinced, that whilst more is obtained by gradual and formal resumptions, the rules will be most gratefully received.

I remain, GENTLEMEN,

Your most obedient humble servant,

GYA, September 25, 1788.

THOMAS LAW, Collector.

To WILLIAM COWPER, Esq.
ACTING PRESIDENT and MEMBERS of the BOARD of REVENUE.
FORT WILLIAM.

GENTLEMEN,

I AM honored with your letter of the 20th ultimo.

1st. In

1st. In respect to new taxes, the Zemindars and Farmers cannot have imposed any, as I should not fail to have a complaint immediately, which would be redressed by damages against the Farmer, one or two instances at first occurred, but when the Farmers found, that for the extortion of one Rupee they paid double, they soon desisted.

2^{dly}. In respect to the oppressions of Farmers I was at first embarrassed, for every innovation of predecessors was pleaded as a Custom and the engagements between upper and under Renters, were drawn out so ambiguously, that plausible pleas were urged for subsequent extortion.

I had the honor to address you under date the 31st August 1785 upon this subject and permit me to enclose a Copy as explanatory of the measures adopted, to remedy the foregoing evils. Every thing now being simplified, oppression is easily detected and punished a few examples *sufficed*, and parties became attentive to engagements when they could not infringe what they had signed. In this confidence the Tenants cultivate with industry and pay punctually. The Aumils also, seeing an improving Country will not risk the loss of it by withholding their Gifts.—(Instalments.)

In conformity to your orders, I have immediately replied to the first part, and I will hereafter fulfil your instructions upon the other points of your letter.

I remain, S I R,

Your most obedient humble servant.

THOMAS LAW, *Collector*.

GYA, the 7th March 1787.

To

To SAMUEL CHARTERS, *Esq.*
 PRESIDENT and MEMBERS of the CALCUTTA COMMITTEE of REVENUE.

GENTLEMEN,

RAJA MITTERJEET SING, having renewed a former claim for lands embezzled by Ram Sewuck, I summoned the defendant and have the honor to submit my proceedings in the cause for your definitive orders. This example, will I trust meet with your approbation, more particularly at this period, when the Country is no longer deemed a temporary conquest, but a permanent tenure.

The provincial Adawlut has established the rights of individuals, and given a confidence which must raise the value of land and tend to its improvement, but tho' the process of these courts has been particularised in the General Regulations, hitherto no rules have been drawn, to define the mode of investigating Revenue disputes.

As a Chief or Collector acts in the double capacity of receiver of the Revenues, and decider of differences, he should be required to keep separate sets of Books for each department. One for judicial proceedings in Revenue matters, and the others for receipts and disbursements and public correspondence; having ventured to recommend this rule, I request to be excused suggesting the following Regulations, which have occurred to me as salutary.

1st. A Mocurrerydar or Farmer renewing his appointment from Government, if he delegates it to another in the Mofussil, should give him a written authority, and a Mocurrerydar or Farmer so delegating his power, should not have the same power also existing at the same time in himself, to send Mohuffils with Duffucks on the under Farmers or Ryots. His power should be solely over his Agent during such Agent's continuance.

N. B. At this period Mr. Shore's revenue regulations were not formed.

The

The same rule also should be observed in case of a Mocurrerydar farming out his lands to another, for the most intricate Revenue disputes arise by the mocurrerydars interfering in the collections at the same time that he has farmed them to another, being induced thereto either thro' a desire of shewing his power, or of extorting a little more than his engagement by Nuzzurs from the Zemindars.

2d. *No Mocurrerydar or Farmer should send Dustucks upon the under Farmer until the period for payment of his Kists is expired and by no means before it is due*, as his authority is thus annihilated and he is prevented from collecting his Rents in due season from the under Tenants, Ryotts, and others in gradation who hold lands under him.

3d. *One Mohuffil should be first sent, and on non-payment of the Kist after being thus demanded the defaulter should be confined, or his property distrained but the multiplication of Mohuffils should be totally prohibited*; the Farmers collections whereby he might liquidate his arrears when thus under restraint are all absorbed in Tullubaneh. An Aumil makes the Article of Tullubaneh a certain part of his advantage, and when one Mohuffil is actually sent, the number of six or more is inserted in the Dustuck, and the distressed under Renter obliged to pay this daily cess or otherwise his property is sold little by little as it becomes due.

It need not be observed, that the inhabitants from such treatment where they found that compacts were not infringed, would readily give Caboolyats and as they improved cultivation cheerfully acquiesce in a proportionable increase, seeing their advantage thereby. On the present plan engagements are scarce meant to be abided by, even at the moment of being entered into.

A petty Farmer knows that a Caboolyat is a mere inducement for him to cultivate,

tivate, and that when his grain is ripe additional cesses will be undoubtedly laid upon him. The petty farmer therefore being aware of the artifice and resolved to elude it gives a Caboolyat, and agrees afterwards to the cess, but when he has cut his corn down, to avoid the impending consequences he removes with as much as he can to another Pergunnah and there next year practices a similar conduct.

This, though not univerfally, is I fear, too generally the case in these days. The progress of this subject naturally brings me, to submit it to your consideration, whether some form for engagements also might not be adopted with success, and prove of great advantage to the parties.

4th All Caboolyats and Kistbundies are ordered to be attested by the Cauzy and Cannongoes; this order is not however adhered to or rendered futile by the Aumils who have brought these Officers to a state of dependancy by seizing their Nankars and privileges, whenever they refuse to serve their unjust purpose.

5th The Aumil should give receipts without fail for the kists as they are paid, under his Seal and signature, and by no means evade it on account of pretended deductions, account of Tullubaneh or other pretence; as all disputes and claims of deductions should be settled at the end of the year and a general discharge given by the Aumil.

The following translates of advertisements have given great confidence and will be attended with beneficial consequences.

" Notice is hereby given, whereas the Ryots complain of the Aumils taking Abwabs or cesses over and above their engagements the amount of which are indeterminate, and disputes and references to Government arise therefrom, prejudicial to the Revenues and whereas the Aumils insert in their engagements, the words "*Abwab Mamooly*"
customary

customary cesses which are not explicit, the Ryots not knowing what payments are to be made at the close of the year,—and since Government are desirous of protecting renters.

“ This is to give notice, that if from the commencement of the year 1193 Fuffily any Aumil or Zemindar shall rent a Farm or Tekka, to any individual whomsoever, he must insert in the engagements, a statement of the cesses and whatever is to be paid in the course of the year, and the word Mamooly (or customary) which is quite vague, must not be ever inserted, whoever upon proof, shall be found to have deviated from this ordinance will only be entitled to the Mal or Revenues specified and not to any Abwabs or Cesses.

On the 20th July 1785 or 29th Assar 1192 Fuffily; It having been signified by Rajah Mitteerjet Sing that the Teekadars and Ryots in Pergunnah Sunout have disputes about accounts in which the latter prove considerable sufferers, Notice is hereby given, that a receipt shall be given to the Teekadars * for every individual payment specifying the date with Seal and signature of the Rajah affixed thereto and that the Teekadars shall give to the inferior Ryots a Hujet (or Paper inserting the daily payment) with the date; If it shall hereafter be proved, that a Ryot has paid ready money, and that the farmers have refused upon demand, to insert it in the Hujet the said farmer shall be subject to a penalty of 100 Rupees payable to the Ryot. Given this 18th August 1785 or 7th Sawon 1192 Fuffily. It having appeared that certain Teekadars take from the Ryots more than the fixed proportion of Twenty-two and half seer in Forty under pleas of charges which occasions the distress and migration of the Ryots,

“ Notice is hereby given, that no Teekadars or Zemindar must take more than the
quantity

* Tenants,

quantity prescribed by Government, and in default thereof, shall pay a penalty of twice the sum to the Ryots aforesaid. Given the 27th of Sawon 1192 Fuffily."

I remain, SIR,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

CYA, August 31, 1785.

EXTRACTS *from the* WORKS of MONTESQUIEU.

WHEN the savages of Louisiana are desirous of fruit, they cut down the tree, and then gather the fruit*. This is an emblem of despotic Government.

Of all despotic Governments there is none that labours more under its own weight *than that wherein the Prince declares himself Proprietor of all the lands, and heir to all his subjects.* Hence the neglect of agriculture arises; and if the prince intermeddles likewise in trade, all manner of industry is ruined.

Under this sort of Government nothing is repaired or improved†. Houses are built only for the necessity of habitation: there is no digging of ditches, or planting of trees: every thing is drawn from, but nothing restored to, the earth: the ground lies untilled, and the whole Country becomes a desert.

Poverty and the precariousness, of property, in a despotic state, render usury

* Edifying letters 11 col. P. 315.

† See Recaut, *state of the Ottoman Empire*, P. 196.

natural, each person raising the value of his money in proportion to the danger he sees in lending it. Misery therefore, pours in from all parts into those unhappy Countries ; they are bereft of every thing even of the resource of borrowing.

The public revenues are a portion that each subject gives of his property, in order to secure or enjoy the remainder.

To fix these Revenues in a proper manner, regard should be had both to the necessities of the state and to those of the subject. *The real wants of the people ought never to give way to the imaginary wants of the state.*

Nothing requires more wisdom and prudence than the regulation of that portion of which the subject is deprived, and that which he is suffered to retain.

The public revenues should not be measured by the peoples abilities to give, but by what they ought to give ; and, if they are measured by their abilities to give, it should *be considered what they are able to give for a constancy.*

The effect of wealth in a country is to inspire every heart with ambition : that of poverty is to give birth to despair. The former is excited by labour : the latter is soothed by indolence.

Nature is just to all mankind, and repays them for their industry : She renders them industrious by annexing rewards in proportion to their labour. But, if an arbitrary prince should attempt to deprive people of natures bounty they would fall into a disrelish of industry ; and then indolence and inaction must be their only happiness.

If some Subjects do not pay enough, the mischief is not so great ; their convenience and care turn always to the public advantage : if some private people pay too much, their

ruin

ruin redounds to the public detriment. If the Government proportions its fortune to that of individuals, the care and conveniency of the latter will soon make its fortune rise. The whole depends upon a critical moment: shall the State begin with impoverishing the Subjects to enrich itself, or had it better wait to be enriched by its Subjects? Is it more adviseable for it to have the former or the latter advantage? which shall it chuse; to begin, or to end, with opulence?

The duties felt least by the people are those on Merchandize, because they are not demanded of them in form.

Taxes ought to be very light in despotic Governments; otherwise who would be at the trouble of tilling the land? Besides, how is it possible to pay heavy duties in a Government that makes no manner of returns to the different contributions of the Subject?

The exorbitant power of the Prince, and the extreme depression of the people, requires that there should not be even a possibility of the least mistake between them. *The taxes ought to be so easy to collect, and so clearly settled, as to leave no opportunity for the Collectors to encrease or diminish them.*

It is a general rule that taxes may be heavier in proportion to the liberty of the subject, and that there is a necessity for reducing them in proportion to the encrease of slavery. This has always been and always will be the case. It is a rule derived from nature that never varies.

In some monarchies in Europe there are particular Provinces, which, from the very nature of their civil Government, are in a more flourishing condition than
the

the rest, it is pretended that these Provinces are not sufficiently taxed, because through the goodness of their Government, *they are able to be taxed higher: hence the Ministers seem constantly to aim at depriving them of this very Government, from whence a defusive blessing is derived, which redounds even to the Prince's advantage.*

F I N I S.

(201)

ABSTRACT of Mr. LAW's PLAN, contained in the
foregoing Papers; arranged under the following propositions for
the sake of perspicuity, and extracted from Remarks on the
Plan, by J. H. HARINGTON.

Principles of Assessment.

1st. THAT the Land Revenue on the whole of the Company's territorial Possessions in Bengal, Bahar, and Orissa, (exclusive of Lands exempted from the payment of the public Revenue, and tracts of waste land not annexed to any existing Villages) be fixed, once for ever, subject only to a proportionate general addition when required by the exigencies of Government.

2^d. That each Village, exclusive of the lands above excepted, and inclusive of exempted lands resumed, be assessed at a determinate sum, subject to no variation, either by increase or decrease, under any circumstances whatever except a resignation of the land.

3^d. That if the Village be subdivided by transfer of property a proportion of the Assessment be equitably allotted on each division, and thence-forward collected separately, provided the transfer be publickly registered, without which, it is of no validity.

4th. That waste lands, not annexed to any existing Villages, remain for future assessment till increased wealth and population create proposals for the Revenue of them, to be then established on the principles adopted for the cultivated lands.

5th. That

5th. That Market and Gunge duties be not consolidated with the land Revenue, but collected separately by the officers of Government.

6th. That un-inheritable property and escheats be accounted for by the Village-holders independently of their fixed tax.

Mode of Assessment.

1st. THAT the present Assessment be increased or reduced according to the ability of the lands.

2d. That in large Zemindaries the Zemindar apportion the Revenue of the several Villages within his Zemindary, (exclusive of those belonging to Subordinate Zemindars or Talookdars,) subject to a revision of the rent-roll by the Collector, who may rectify any grand errors in inequality of Assessment.

3d. That the Revenue of Villages not included in large Zemindaries, and of Subordinate Zemindaries and Talookdaries, included therein, be fixed by Government.

Mode of Collection.

1st. THAT the Land-holder pay his fixed instalment at an appointed treasury.

2d. That in each Pergunnah, large Zemindaries excepted, there be a Tehseeldar, or native Tax-gatherer, to collect a Revenue of two or three Lacks of Rupees.

3d. That

3d. That an allowance of two per Cent, be made for the Tehseeldar and his Establishment.

4th. That hereafter a Land-holder be obliged to take the Tax-gatherer's duty at a less allowance.

5th. That in large Zemindaries the Zemindar's native agents in the numerous divisions thereof be nominated Tehseeldars with the allowance of two per Cent. and, in addition to the Zemindar's business, be required to transmit a monthly statement to the Collector, who is to receive the Revenue from the Zemindar.

6th. That the Revenue be paid by instalments every two months, or six months, instead of monthly as at present.

7th. That the Canoongo Office be abolished.

Recovery of Arrears.

1st. THAT if the Land-holder fail to pay his fixed instalment process issue at his cost and damage to distrain his personal property, for the amount due.

2d. That if the instalment fixed on lands belonging to more than one Proprietor be not discharged, and no registered division shall have previously taken place, the process to distrain issue indiscriminately on any property.

3d. That if the personal property be inadequate to liquidate the arrears, the whole village, or, if subdivided, the registered division thereof, from which the
arrears

arrears may be due, be publickly sold, unless privately disposed of to make good the arrears; in either case subject to the fixed tax.

Rights of Land-holders and Tenants.

1st. THAT where there are Proprietors of villages they be confirmed in the possession of them on condition of paying the fixed tax; but, if they refuse acceding to the terms proposed, that they be excluded from all management, and right of property in future, receiving a fixed allowance of ten per Cent. on the Revenue payable to Government; and that their lands be conferred on creditable men subject to this allowance in addition to the fixed tax.

2^d. That where there is no Proprietor, the village be constituted private property, and conferred in like manner on men of responsibility, liable under all circumstances to the fixed tax.

3^d. That a period of three months, or more, be limited for previous notice of the allotment to absent Zemindars, and their agents, after which a grant to be given for the lands, with an expressed condition, that if any one establishes his claim to the property of the village, the grantee will annually pay to him and his heirs an allowance of Ten per Cent on the fixed Assessment, in addition to the Revenue of Government.

4th. That if proposals be hereafter tendered for the Revenue of the Waste-lands, not annexed to the existing villages, the Proprietors have the option of engaging for them, or receiving the fixed allowance of ten per Cent.

5th. That where the Zemindars are Women or Minors, the Courts of Justice appoint

appoint the nearest or best connection guardian, to give in annual accounts for the Judge's inspection.

6th. That tenures for parcels of ground which, by prescriptive title, have invariably paid the same rent, be confirmed as Copy-holds in England.

7th. That where an assessment has been fixed on the land possessed by the Ryot and cesses added thereto by the Zemindars, the *Affil Jumma*, or original assessment, and the subsequent cesses, be united, and form the rent of the quantity of land invariably held by the Ryot, considered as a virtual Copy-hold.

8th. That settled Ryots be exempted from any imposition of House or Garden rent, if not before paid, or from all increase on what may have been paid by them heretofore.

9th. That if any tenants hold by prescriptive title, the several Courts secure them therein if invaded.

10th. That under the above limitations, the Proprietor allot his assessment in the best mode for himself; but under obligation, specified in the grant, that whatever engagements in money or kind are mutually entered into at the beginning of the year, with the satisfaction of the Ryots, he will adjust the same without any Abwaubs or cesses; and collect according to the terms settled without any increase thereon.

General Rules of Civil Justice.

1st. THAT no Sales or transfers be deemed valid, but such as are registered in the publick Cutchery, or Collector's Court.

2d. That the Register be kept in English and Persian, the former by the Collector's assistant, and a fixed fee paid thereon.

3d. That printed Forms be established for all Bills of sale or deeds of transfer.

4th. That occupancy be deemed a valid title till better is shewn and any dispossessor be fined, and the dispossessed restored, merely upon right of occupancy; without any necessity to prove other Title.

5th. That as Charity cannot be solely relied upon in times of scarcity to relieve distress, Parents be permitted to part with their Children as slaves, but as their natural right ceases upon the child's arriving at maturity, all at that period be emancipated.

Additions and Alterations by Mr. LAW.

WHERE Zemindars hold Nankar or Moshaira, spots alienated for maintenance, that these tenures be reunited to the Revenue lands; and that the Jumma or total quit-rent be apportioned upon the whole estate; thus the Revenue villages, perhaps over burthened by farmers, may be alleviated and thus greater land security is obtained whilst the Zemindar still pays only the same sum to Government.

That Government prosecute all claims of resumption in the Adawlut and upon regaining alienated Estates that they be assessed village by village with a Mocurrery quit-rent and annexed to the Rent-roll of each Pergunnah. Thus those legally possessed will not be disturbed by arbitrary investigations.

8th. That the Nizamut Adawlut be annulled, and that only one Judicial Court remain.

N. B. The

N. B. The rules and forms &c. for this alteration being beyond the Collector's Province are not suggested.

That the Government give printed Pottahs or Grants in Mocurrery for every distinct Village, and preserve an original Rent-roll as a check upon the others, and as an authentic record to the Court of Appeals at the Presidency.

That all expence of prosecution, as Writs, &c. be paid by the Plaintiff, and not by the Defendant, till he be cast with costs of suit.

That should calamities happen in any village to render it inadequate to payment of the determinate quit-rent the Proprietor may resign it; but cannot claim a deduction under any plea, it being solely at Government's option to restore his Mocurrery with a lowered Assessment.



To JOHN SHORE, *Esq.*
PRESIDENT *and* MEMBERS of the BOARD of REVENUE,

GENTLEMEN,

THOUGH the Mocurrery Plan I had the honor to submit to you bestows an option of alternatives, both peculiarly advantageous to a class of subjects heretofore deprived almost of the Shadow of their Rights, yet perhaps, the perpetual exclusion of those Zemindars who reject the Quit-rent from doubt and inconsiderateness may appear rather hard, with a thoughtful solicitude, therefore to benefit them if possible, still further, I am induced to suggest a Regulation, that the Mocurrerydar be required to give a preference of Purchase by one months notice, to the person receiving Maliconneh previous to disposal of his Quit-rent Estate, and if this be rejected it should for ever limit the Zemindar's title to the fixed One-tenth.

It further occurs to me, that should the possessor of a Zemindarry receive a Mocurrery, whilst another's claim for the estate is pending in the Dewanny Adaulut, and if the prosecutor obtain Judgement, the Court should award to him the property in the soil and the Mocurrery also, as the Incumbent obtained that tenure in virtue of his temporary occupancy.

How far the proposed condition of preference to the Zemindar may depreciate the value of such Mocurrerys by clogging them with a clause productive of possible litigation, may perhaps merit some consideration; although in all probability, but very few indeed will refuse the Quit-rent, and although the circumstance can never again occur yet the idea of an alleviation having presented itself, I could not forbear to communicate it.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW.

CYA, May 6, 1789.

MEMORANDUM FOR THE MEMBERS OF THE BOARD OF REVENUE

J. L. L. L.

THE BOARD OF REVENUE has the honor to inform you that the Board has received a communication from the Hon. the Secretary of the Treasury, dated the 10th inst., in relation to the proposed extension of the term of office of the Board of Revenue. The Board has considered the same, and has the honor to inform you that it is in favor of the extension of the term of office of the Board of Revenue for a period of five years, from the 1st day of January, 1880, to the 1st day of January, 1885. The Board has also considered the proposed extension of the term of office of the Board of Revenue for a period of five years, from the 1st day of January, 1880, to the 1st day of January, 1885. The Board has also considered the proposed extension of the term of office of the Board of Revenue for a period of five years, from the 1st day of January, 1880, to the 1st day of January, 1885.

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I remain, Gentlemen,

Your most obedient servant,

THOMAS L. W.

GEO. H. B. 1880

To JOHN SHORE, Esq.

PRESIDENT *and* MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

I HAVE now the honor, to transmit a Statement of the Gunges, and other Articles, which compose the Sayr Collections, together with the List of Pensioners, and Native Officers, that they may be annexed to the Rent-roll, of their respective Pergunnahs.

I have ventured to subjoin my temporary instructions, to the various heads of Taxation, for the guidance of the Tehseeldars, and with difference, solicit your attention to them, that the approved may be confirmed, and the erroneous corrected.

Should the new Gunges, establishing in Nurhut Samoy, appear properly situated, they will be added to the list, and on every future occasion, I shall wait your sanction.

It is with pleasure, I can assure you, Gentlemen, that the Sayr Collections will much exceed these Estimates, and that a general spirit of internal traffic, is already excited, which will render them, an increasing fund to Government. The average rate of duties does not exceed, Two per Cent. If therefore it was fixed, at this one rate, upon established prices of Goods, it would be a very moderate excise assessment. The Merchants could precisely reckon the amount upon their goods, and the *exciseman* officers simply collect, whereas at present, all is so confused, and undeterminate, that the Intellectuals of the Darogás are perplexed to calculate, whilst the Sellers and Purchasers are reciprocally harassed, and Government exposed to undetectable embezzlements. It would be also an easy measure, now, to standardise the weights, though all the Gunges under the Collector's stamp.

Permit

Permit me to observe that the Patna town duties amount to Two and Half per Cent. which if added to the Gunge duties will I fear be too burthensome, my sentiments upon this subject, I had the honor separately to submit under date the 2d September, as follows:

To JOHN SHORE, Esq.

PRESIDENT *and* MEMBERS of the BOARD of REVENUE,
FORT WILLIAM.

GENTLEMEN,

PURSUANT to yours Orders under date 1st August, I went into Patna and received charge of the Gunges under Mr. Revell, which upon an average of three years have paid exclusive of charges collections the sum of 24,482-6-9 Rupees.

Upon investigating the various duties, I found many of them consist of vexatious articles, which induced me to give the subject much consideration.

Whatever Grain, Tobacco, and Vegetables, Beetle, &c. are imported, must first pay the Gunge duty, if not sold, if reloaded, the Merchant must have repayment of the duty, or a draw back, upon the part which he may carry elsewhere.

Hence it is evident that much imposition may take place, either by debiting Government for fallacious refunding, or by a refusal to the Merchant, indeed these objections are applicable to all inland duties, and can scarce be remedied.

It occurs to me that a small commutation Tax on the Houses at Panta and Bankipore would realize a surer and simpler Revenue, prove ultimately more agreeable to all the Natives, now liable to Peon's searches, and relieve the trade from numberless impediments.

A common house might pay Four Annas per Quarter, or One Rupee per Annum, an upper-roomed, Two Rupees per Annum, and a Pucka House, Four Rupees per Annum, or so much per Cottah occupied by each house.

This I calculate would accumulate to between 50,000 and 80,000 Rupees, and with your permission, I would for the present expend the amount above the average of Gunge duties, jointly with the Judge of Patna, and Commercial Resident, upon repairs of Public Gauts, &c. as the city has not received attention since our Government.

By this means the population will be ascertained; the Wards and Mohullas distinguished; and the Police easier regulated.

Should not this be honored with your approbation, I will submit to you a modification of the duties, and my sentiments upon the best mode of collecting them, whether Amauny or Farm.

I am, GENTLEMEN,

With respect,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

CYA, September 2, 1788.

An Additional Tax may, subsequently be put upon Tobacco, Red Lead, or other Luxuries, but at first, one general rate appears to me, a requisite measure.

It is evident that the late enlightened Custom House arrangements must continue futile, until access to the Rivers is unobstructed. To the Natives these simplification give a glimpse of accelerating circulation, and procure the admiration of novelty;

novelty; but to you, Gentlemen, it were presumptuous, and useless, to expatiate upon the benefits of unrestricted commerce, or to discuss the causes of regulations, who so happily, own their effects.

I remain, GENTLEMEN,

Your most obedient humble servant,

THOMAS LAW, *Collector.*

CYA, April 15, 1789.

The Tehseeldar gives in a Statement of the Gunges.

(The List omitted for brevity).

" P Y N D E Y."

This is in fact Rahdarry, which being abolished, the name only is changed, and the same duty under this term fraudulently continued,

ORDERED, That according to the 51st Regulation, this Tax be abolished.

" S O O N A R Y."

This is an imposition assessed, under the plea of a public weighman, in some places two Pice, in the Rupee's worth of Grain, in others one. Moreover this Officer collects for his trouble exclusively one quarter of a Seer, from each Maund. As this Cess is highly injurious; and as no person can have grain weighed, without this officer's attendance or permission, he is enabled to throw obstructions in the way of all commerce, besides, being contrary to all Orders and Regulations,

ORDERED,

ORDERED, That this imposition be suspended until the directions of the Board of Revenue, be received.

It appears from the Statement of the Gunge duties, delivered in by the Tehseeldar, that, when Merchants bring goods to market they pay a duty, not only on their entry, but that a second duty is collected, on their sale, from the purchasers. As all duties are ultimately paid by the consumer, and as by collecting them separately, accounts accumulate, and the expences of Officers encrease, and farther as a double import appears oppressive and vexations,

ORDERED, That the whole amount of duties, on entry and sale, be united, and taken from the wholesale merchants, who may proportionably regulate their prices, and dispose of their goods. Thus, the weight of the duty is imperceptibly thrown upon the purchasers.

Whereas the duties on the various articles, are regulated by no uniform assessment.

ORDERED, That these duties be investigated, and a calculation made, what they amount to, on the Rupee; after which, the whole shall be assessed on an average estimate so much per Cent. But as this decisive measure requires much cautious investigation, and as the orders of the Board of Revenue must first be received, the Tehseeldar shall, for the present continue to collect, as heretofore.

It appearing that many Merchants have cullusively procured engagements from the Aumils, favoring them in the assessment of duties, which is not only injurious to Government's Revenue, but the cause of much dissatisfaction, and depression to the other Beoparries:

ORDERED, That all Persons engaged in Trade do uniformly pay the same duties.

The

The Tehseeldar gives a Statement of the Cawzys and Canongoe's Allowances.

(List omitted for brevity).

Also a Statement of Extra-Claims, viz.

CAWZY's " Wuzzaut," or charges thrown on the under Renters.

This Tax cannot now be levied on the Mocurrerydars, without injustice, because although, formerly, the Aumils, in collusion with the Cawzies levied this Tax over and above the engagements, or rather deducted it, from the Gross Receipts. As the Cawzies are officers of record, they should have established Fees upon Paper.

ORDERED, That this Tax be suspended.

" C A N A N G O E ' s S E P O O R D A N E H . "

This is a charge made on the under Renters, under the plea of defraying the Conangoe's expences, incurred in attending the Nizamut Cutcherry to deliver in Papers. As this is totally indefinite and only established, by the connivance of Aumils, and as the Canongoes will be no longer required, to furnish any documents, personally.

ORDERED, That this imposition be abolished.

" C H O W D E R R Y . "

Formerly the officers of Chowderry and Conangoe were of the same nature. In the Fuffly year 1178, Mr. George Vanfittart, in pursuance of the Orders of the Supreme Board abolished the Chowderry Office entirely, consequently there can be no claim for a Tax under this heard.

ORDERED, That this be abolished.

T H O M A S L A W, Collector.

To

To J. H. HARRINGTON, Esq.

SECRETARY to the BOARD of REVENUE,

FORT WILLIAM.

S I R,

I am honored with your Letter of the 27th ultimo, enclosing the Resolutions of the Honorable Governor General in Council for the ensuing Settlement.

The Articles No. 1, 2, 3, 4, and 5, are simple and practicable. No. 6, permit me to request directions, whether the Farmer's Son, or Heir, is to succeed to the Lease, should the Farmer die before it terminates.

No. 7, all the Mofuffil collections close with the Tenants and Ryots before, or on, the end of Jeyt (or middle of June) whereas the Farmer's engagements include Sawun, with fifteen day's grace in Bhadon, or to the middle of September. The seasons seem to be the only natural direction for Instalments; and as the rains commence in Bengal and Bahar, nearly at the same period, I have always been at a loss to account for the great difference in concluding the year. The Bengal Settlement closes as much too early perhaps as Bahar too late; and inconveniences arises therefrom. If by degrees both could be brought to terminate at the end of May it were advantageous: but objections may exist which have not escaped the superior discernment of the Honorable Board, in which case, I hope to pardon the presumption of this cursory observation.

The succeeding Articles are all feasible; and I am preparing to adopt them successively, in each Purgunnah of this district.

Were

Were printed Forms of Pottahs transmitted from Calcutta with blanks for "Names and Sums," it would provide against the delays, expences, and errors of numerous copyists, and give validity to the Deeds.

At the expiration of the year Tehseeldars should be appointed, as well that the Farmers may not alienate the Revenue and oppress, as that the Tehseeldar may encourage cultivation and facilitate the Settlement.

The Company's Territories cannot fail to prosper from this epocha, and that most rapidly, the two primary principles of population, fecundity of species, and capacity of soil, surpassing those of almost every other country.

The basis of prosperity is laid by fixing the Land-Tax. "The exclusive right to surplus produce is the only incitement which acts constantly and universally; the only spring which keeps human labour in motion. The violation of this fundamental maxim of agrarian policy constitutes the chief objection to the holding of Lands by the state; by the King; by corporate bodies, &c."—All manufacturers, &c. are maintained by the produce of the earth, which the Proprietors will increase in proportion to the demand. Thus the human species will multiply to the utmost, unless bad policy or calamity depress.

I remain, S I R,

Your most obedient humble servant,

T H O M A S L A W, *Collector.*

GRA, June, 1789.

To JOHN SHORE, *Esq.*

PRESIDENT *and* MEMBERS of the BOARD of RENENUE,
FORT WILLIAM.

GENTLEMEN,

THE honorable mention of me by his Lordship in Council, under date the 18th September, and the flattering adoption of the Village allotment, require my utmost exertions to further its accomplishment; and where expression must fall short of feeling, I silently rely upon subsequent conduct, faintly to evince my gratitude.

I shall endeavor to afford a satisfactory explanation of the various collections exclusive of Land Revenue; but as confusion too often arises by indistinct expression, it may be regular, first, to attempt a construction of the native appellations now in general use, for, as one word in the progress of Society extends its application to several divergents, thus a simple becomes a complex term and hence a definition must take place.

Sayr, implies in its present acceptation, all duties levied by the farmer exclusive of Land Revenue for under him in the strange Compound of Tax gatherer Landholder, &c. all the Royal Prerogatives and Zemindar's privileges have been commixed, whereas I believe it originally meant only the Zemindar's Extra Receipts including perhaps Escuage Escheats, &c.

Kheraje exactly corresponded with our Tax.

Meer Beher with River Customs.

Eudurka

Budurka with Land Tolls.

Distinct Mohauls with Excises.

For instance Bandla Mohaul, or excise on Gold and Silver Thread, &c. and all these were held separately by the Nazims.

When the Sayr is confirmed to the Zemindars, a particular account thereof will preclude litigation, viz.

- 1st. The duty upon Buffalos or fee for permission to graze upon Waste-land.
- 2^d. The Fifth of their Tanks, Lakes, or standing-waters. Flowing rivers being reserved.
- 3^d. The Fruit of Topes or Orchards.
- 4th. Wild Birds and Beasts in general, but not exclusively.
- 5th. Ground Rent from Houses; but here separate Town Regulations must be devised for the security of present occupants against novel exactions, and for a good Police which the Gunge Duties were to support; this however, being a distinct and extensive subject I postpone.

The Zemindar's privileges being thus far admitted, I proceed humbly to submit my answers to the several questions proposed upon the point of their right, to become devourers of a part of every other natives industry for their own indulgence; pardon the harshness of Epithet which an alarm for the community and

and a dread of disturbance forces from me; but whilst I disapprove of Zemindars imposing Taxes, I admire the humanity which searches for obliterated rights.

Question.

First, Whether in admitting the Right of Zemindars to property in the soil, they do not consider the Gunges and Bazars as much a part of that property as any part of the lands in their possession?

Second, If they do not, to appoint out the Grounds of the distinction?

Answer.

In my first address to Mr. Shore, President upon the 9th January 1788, respecting Zemindary Rights, I briefly described the Zemindars as Proprietors of the Soil and when Rajahs as Feudal Lairds.

Where there is not a distinct standing army the ruler delegates his Supreme authority, or rather forms an Aristocracy with Rajahs, who are enabled to support military expences by levies.

When Government take a Quit-rent from the Landholder, they Tax his Land, and unless they reserve the power of taxing commodities, the defence of the country, the expences of legislation, &c. must be defrayed directly from the Zemindars.

In limiting the Land Tax, the British Nation voluntarily has granted a novel tenure, to a class of subjects who had only

a fallacious title to usufruct, whilst the quantum depended upon the despot's conscience. Previous to the investigation of *Mogul Policy* (for Laws between Emperor and subject are ideal) it should be considered whether we can retain our possessions without exercising a demand of contribution adequate to our contingencies; and whether, we can, or ought, in humanity, to allow any particular rank to oppress ad libitum; for if the Zemindars have an acknowledged Right to Tax there will must not be restrained; else Government avow a right and prohibit its exercise.

It is with reluctance that I refer to Mogul Administration, as it evinces the violation of all right rather than the establishment of any partial Capitation Taxes on Hindoos, and every practice of intolerance should prompt us to shun their measures; and the rays of humanity which now and then beam in the capricious edicts of pleased tyrants, serve only as a contrast to the terrible Bigotry and violence which in general actuated them.]

The

The Ayeen Akbarry (our best authority) states, Bazars in the List of Royal Taxations.

Third, To report whether the Zemindars claim the Gunges and Bazars as their property, and whether they make any and what objection to the separation of them.

The Zemindars have always claimed a share of the Sayr and the Aumils denied it. The proportion varies, and they will, no doubt, demand the duties if asked, as they may gain and cannot lose hereby. The Cauzy and Canangoes also have in many places received a portion of the Gunge duties.

57. To report if there are not Gunges, Bazars, Hauts, and Sayr in the Lands held by the Proprietors of Ultumgahs, and the Tenants of Jaghires; and whether persons of this description would object to the separation of Gunges, &c. and the grounds of such objection.

The Jaghiredars are temporary vicegerents controlling for life a certain tract of country for stipulated services; the Gunges are universally held by them as representatives of the ruling power, and these instances are perhaps the strongest adducible in proof of Government's peculiar prerogative, and practise of taxation.

58. As far as right of property is concerned to discriminate between the rights of Zemindars, and those of Jaghiredars, and Ultumgahdars; in case objections should arise on this ground, to the

The Ultumgahdars, &c. occupy their estates in virtue of specific Deeds, by which, with Justice and precision, the claim to Gunges, between them, and the Honorable Company may be decided, for the

the separation of the Gunges, &c. from the Jurisdiction of the latter.

the Monarch cannot be implied to have granted more than he particularizes.

The Governor General and Council having confirmed the Royal Grants; as they may differ, so must the Courts of Adawlut decide; but I think it cannot be doubted, that the former servants of the Company, could not, consistent with prescribed duty, good policy, or natural justice, either tacitly, or otherwise, sanction individuals to extort unrestrained from other natives. The Monarch might misappropriate with abuse of Stewardship, his portion of the soil's produce, but he partially transferred his most solemn trusts as Supreme Magistrate, and even exceeded his powers, if he granted in perpetuity the right to determine, and collect taxes from the people.

Should the industrious Many, exasperated at the plunder of the Zemindars oppose their unnatural authority, must British Troops enforce in scattered detachments?

Should Merchants prosecute an Ulum-gahdar

gahdar for this robbery, stating that the taxes are a portion of property contributed for the security of the remainder, and urging that the Ultumgahdars, &c. enjoyed their estates without bearing any part of their burthen, &c. &c. a Christian legislature would be embarrassed; and this appeal must be apprehended, either individually or jointly.

The custom should not destroy inherent rights, and supersede the laws of nature, yet this Protean antagonist of reason has too often triumphed to be despised, acknowledging therefore its influence; if even custom should seem to justify pretensions, and Government hesitate, to prohibit an exaction from the public, and an encroachment upon Sovereignty yet the same authority sanctions the oppressions upon the Ultumgahdars, and they would gladly make a reciprocal sacrifice by resigning Gunges for the annihilation of amount Ruffoom or Annual Register fee, the Chittawan, the Berk'hastaneh, &c. mentioned in my former address.

But as the subject of the Rent few posses-

sions

sions is to be subsequently discussed, I will avoid an ill timed digression upon these tenures, and confine myself to the specific queries.

With much unfeigned diffidence, and conscious inadequacy, I proceed to submit my sentiments upon the best mode of collecting and regulating the Gunge Duties; and I deprecate censure whilst an implicit obedience to your requisition compels me to this delicate duty.

My letter under date the 17th April, elucidated the numerous inconsistencies, oppressions, and perplexities, existing in the collection of duties, and further progress displays only similar exactions under divers denominations.

As no article has escaped, it were an endless and superfluous labor to translate every statement, of every Gunge, and perhaps it were preferable (without waiting for useless accounts) to resolve at once upon annulling the whole; all preceding intricacies is thus at one stroke unravelled, and the future Officers cannot shield themselves under pleas of "former Customs," &c. &c.

The nicest judgement is required in selecting the fittest Articles for Taxation, and in settling the portion; commerce therefore must be materially injured by a general per Centage upon every thing, like a panacea for all constitutions; moreover the amount of the gross collections being now so trivial Government could not lose considerably, in the interval between striking off all, and reviving a specific duty upon the materially productive Articles; indeed the same order might promulgate both.

Next to the *choice*, the *mode* of levying merits consideration, which should be
certain,

certain and impartial. The commodity taxed should be pronounced confiscable, if sold unentered at the Offices; for I have frequently and fully weighed the injuries and impositions of simple Town-Duties, whilst every other place is exempted. Hauts or Markets would be established without the precincts, and capitals would be depopulated for adjacent Villages, which would increase till Government transferred the excise.

To avoid prolixity, I think that to render a tax equal, and productive it should be upon the article wherever it may be, and not confined as at present to the Gunges. The assemblage of Merchants whether in Hauts, or Gunges is now discouraged by a partial demand operating as a penalty.

The duty should be only taken once, and harassing stoppages avoided which prove most burthenfome.

Should these general out lines meet your concurrence, or intimate to your superior abilities a clear principal of excise, unconnected with the Custom Houses, upon receipt of your further orders, I will attempt an arrangement of the detail, when the impropriety, or otherwise of Draw-backs must be precisely discriminated, and the Checks, Forms, &c. of Office, perspicuously defined.

An instructive lesson is given to all the World by the present Administration; one body of Society is not favored to counteract another, nor are Charters extorted by revolt and combination. A victorious nation unheedful of demands from pressing debt, inattentive to dictates from pride of conquest, purely deliberates how subject Foreigners, differing in complexion language and religion, may be rendered most

prosperous;

prosperous; wisdom it is true directs such proceeding as the end of all Government;
but the example is I beleive unparalleled.

I remain, GENTLEMEN,

Your most obedient humble servant,

October 5, 1789.

THOMAS LAW, Collector.

To JOHN SHORE, Esq.

PRESIDENT and MEMBERS of the BOARD of REVENUE.

GENTLEMEN,

I HAVE the honor to enclose my Treasury Account closing the Fuffily year 1196, which evinces that the whole Revenue has been realized exclusive of the separate account of resumed Estates, the Jumma of which was rated at Rupees 15,345 13-13-2, when I received charge in 1195, and this year the Receipts amount to Rupees 39,948-4-19.

The Patna Gunges have afforded an excess upon Rupees 24,482-6-5, being the average rate of three former years of Rupees 14,583-9-15, the net collections amounting to Rupees 39,066.

The Gya and Morarpore collections have exceeded their stated Revenue of Rupees 72,000 in the Sum of Rupees 29,000.

I have also collected outstanding Balances Rupees 77,805-1-1.

As the Tehseeldarry Purgunnahs settled by village allotment stand in the Towjee at the rate of last year. I have the pleasure to submit a separate Statement of the increase thereon, as well in the Land-Revenue, as the particularized articles of Sayr Collections, which if properly drawn out may serve as a form for future guidance.

Last season was by no means favorable, and many Proprietors have liquidated their Kists by borrowing upon their rising estates.

The

The following comparison of net Receipts this first year's experiment with the last under Farmers, affords an unanswerable argument; and the probability of continuance may be estimated by a contrast of effects at this critical period upon which the harvest depends.

Under a Farmer there would be exacting Balances, and under-renters absconding or complaining. At the Cutcherry there would be intriguing for future leases and in the Mofuffil anxious suspense—Water courses broken would be destroying the crops instead of repaired ones doubling them.

By a simple alteration, self-interest (the spring of all human actions) now operates to philanthropy, instead of oppression; mens attention being diverted to eradicating jungle, from subverting each other; every Mocurrerydar is improving his village whilst the Collector has leisure for future arrangements.

Notwithstanding the relinquishment of several Articles of Taxation, the good effects of which can only be gradually felt; notwithstanding this Fuffily year has twenty days less than the ensuing intercalary one; notwithstanding, the Tehseeldars received possession late, &c. the Gunge-collections have increased, indeed, when they amount only to *about five per Cent. upon the Land-Revenue*. They may be deemed at the lowest state of depression and naturally expected to rise moreover a clearer proof of Commercial decline and general stagnation cannot be adduced or a stronger argument urged for the necessity of Government's intervention.

The Company's Provinces are peculiarly favored by nature with the most valuable materials, " Cotton, Opium, Sugar Cane, Salt, Beetlenut, Beetleleaf, Cut, Salt Petre, Hemp, Tobacco, Chilly, Termeric, Ginger, Indigo, Silk, Tuffer or Hill Silk, Ghee, Lac, &c. &c. in short with the increase of people their mutual
wants

wants must create a quick internal interchange and the excise upon a singular article, will in time, amount to the whole now realized upon the sale of all, together with the increase of Customs or River-duties, which equally depend upon the former.

A late superior author states, that the Roman Empire oppressed with frequent famine during its infancy, never suffered that calamity in its utmost civilization. Commerce had provided boats and high price soon excited transportation of corn from a district better favored to one visited by draught.

This year being a test of the Mocurrery Plan, some observation was requisite, and I fear lest the view of rising prosperity and expanding prospects should have seduced me to the abuse of your indulgence, but this is the last trespass.

<i>Purgunnabs.</i>	1194. <i>Farmers.</i>	1195. <i>Sezawuls.</i>	1196. <i>Mocurrery.</i>	<i>Difference between farming and Village Allotment.</i>
Pelish, Bahar, and Malda,	1,15,000 0 0	1,42,001 0 0	1,44,780 4 9	29,780 4 9
Cofra,	13,001 0 0	14,729 0 0	17,551 1 6	4,550 1 6
Nurhut Samoy,	1,11,032 3 3	1,54,113 3 3	1,63,085 2 0	52,052 14 9
	2,39,033 3 3	3,10,843 3 3	3,25,416 8 3	86,383 5 0
	Farmers fall breaking the branches of the Tree and cling- ing to others in- volve them in ruin.	Sezawuls collect from the Ryot, destroy property and prey upon the bud.	Tehseeldars con- firmed and expe- rienced gather only a share of the Fruit and plant fresh trees.	



